



Department of Commerce

Scheme of Examination and Syllabus for Under Graduate

Programmes for Affiliated Colleges

**Under Multiple Entry and Exit, Internship and CBCS-LOCF as
per NEP-2020**

w.e.f. session 2024-25 (in phased manner)

Subject: Commerce



Guru Jambheshwar University of Science & Technology

Hisar-125001, Haryana

(Established by State Legislature Act 17 of 1995 “A+” Grade NAAC Accredited University)



Guru Jambheshwar University of Science and Technology
Hisar-125001, Haryana
(‘A+’ NAAC Accredited State Govt. University)



Scheme of Examination and Syllabus for Under Graduate Programme w.e.f. session 2024-25 For
 affiliated Degree Colleges according to National Education Policy-2020

Subject: Commerce (Scheme D)

SEMESTER-III

Type of Course	Course Code	Nomenclature of Paper/Course	Credits	Contact Hours/ week	Internal Marks	External Marks	Total Marks	Duration of Exam (Hrs.)
Discipline Specific Course	C24BCM301T	Business Statistics	4	4	30	70	100	3
	C24BCM302T	Corporate Accounting	4	4	30	70	100	3
	C24BCM303T	Business Laws	4	4	30	70	100	3
Minor Course/Voc Course	C24MIC303T	Fundamentals of startups and Entrepreneurship Development	3	3	20	50	70	2.5
	C24MIC303P	Fundamentals of startups and Entrepreneurship Development (Project)	1	2	10	20	30	3 Hrs/group
Multidisciplinary Course	C24MDC306T(i)	Fundamentals of Insurance OR	3	3	25	50	75	2.5
	C24MDC306T(ii)	Fundamental of Startups and Entrepreneurship Development	2	2	15	35		2
	C24MDC306P(ii)	Fundamentals of Startups and Entrepreneurship Development (Project) OR	1	2	10	15		3 Hrs/group
	C24MDC306T(iii)	E-Commerce	3	3	25	50		2.5
Skill Enhancement Course	C24SEC302T	Investment Planning Skills	3	3	25	50	75	2.5
Ability Enhancement Courses (AEC)	AEC-3	Choose from pool of AEC	2	2	15	35	50	2

SEMESTER-IV

Type of Course	Course Code	Nomenclature of Paper/Course	Credits	Contact Hours/ week	Internal Marks	External Marks	Total Marks	Duration of Exam (Hrs.)
Discipline Specific Course	C24BCM401T	Business Environment	4	4	30	70	100	3
	C24BCM402T	Cost Accounting	4	4	30	70	100	3
	C24BCM403T	Company Law	4	4	30	70	100	3
Minor Course/Vocational Course	C24VOC403T	Goods & Services Tax	2	2	15	35	50	2
	C24VOC403P	Goods & Services Tax (Lab)	2	4	15	35	50	3 Hrs/group
Ability Enhancement Courses (AEC)	AEC-4	Choose from pool of AEC	2	2	15	35	50	2
Value Added Courses (VAC)	C24VAC314T(i) C24VAC314T(ii)	Green Practices in Business Or Fundamentals of Interview Etiquettes	2	2	15	35	50	2

SEMESTER-V

Type of Course	Course Code	Nomenclature of Paper/Course	Credits	Contact Hours/ week	Internal Marks	External Marks	Total Marks	Duration of Exam (Hrs.)
Discipline Specific Course	C24BCM501T	Fundamentals of Stock Market	4	4	30	70	100	3
	C24BCM502T	Management Accounting	4	4	30	70	100	3
	C24BCM503T	Income Tax Law & Practice	4	4	30	70	100	3
Minor Course/Voc	C24VOC503T	Computerized Accounting System	2	2	15	35	50	2
	C24VOC503P	Computerized Accounting System (Lab)	2	4	15	35	50	3 Hrs/group
Skill Enhancement Course	C24SEC501I	Internship	4	-	-	-	100	-

SEMESTER-VI

Type of Course	Course Code	Nomenclature of Paper/Course	Credits	Contact Hours/ week	Internal Marks	External Marks	Total Marks	Duration of Exam (Hrs.)
Discipline Specific Course	C24BCM601T	Income Tax Law & Administration	4	4	30	70	100	3
	C24BCM602T	Human Resource Management	4	4	30	70	100	3
	C24BCM603T	Financial Management	4	4	30	70	100	3
Minor Course/Vocational Course	C24MIC603T	Marketing Management	4	4	30	70	100	3
	C24VOC603T	Application of Artificial Intelligence (AI) in Business	2	2	15	35	50	2
	C24VOC603P	Application of Artificial Intelligence (AI) in Business (Lab)	2	4	15	35	50	3 Hrs/group

Program Outcomes: A Bachelor of Commerce (B.Com.) program equips students with a strong foundation in business and commerce. Here are three key programme outcomes, a student can expect:

PO1: Knowledge Base:

Students will gain a thorough understanding of core commerce concepts. This includes areas like accounting principles, principles of management, economics, marketing, business law and taxation. This knowledge base prepares you to analyze business situations and make informed decisions.

PO2: Effective Business Skills:

The program goes beyond theory and equips students with practical skills essential for the business world. Students will learn how to analyze financial statements, prepare business plans, conduct market research, communicate effectively, and solve business problems.

PO3: Career Readiness:

B.Com. degree opens doors to various career paths in accounting, finance, banking, marketing, sales, and more. Student will be well-positioned to enter the workforce or pursue further studies like M.COM, MBA, or professional certifications like CA, CMA, or CFA.

Semester III

Commerce
Business Statistics
Discipline Specific Course (DSC-A3), Semester-III

Course Code: C24BCM301T
Credit: 4
60 Hrs (4 Hrs/Week)
Exam Time: 3 Hrs

External Marks: 70
Internal Marks: 30
Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven short questions** covering the entire syllabus consisting of **2 marks** each. In addition to this, **Eight** more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective: To provide students with fundamental concepts and techniques of statistics, including data collection, classification, presentation, central tendency, dispersion, skewness, correlation, and regression for effective data analysis and interpretation.

Unit – I

Introduction of Statistics: Collection of data methods, methods of collecting primary data, classification – Functions, Rules and bases of classification, Frequency distribution and its types, Tabulation and Graphic.

Unit – II

Measures of central tendency; Measures of dispersion; Measures of Skewness.

Unit – III

Correlation -concepts and importance, Types, methods, standard error of estimate, Co-efficient of determination. Regression – concepts and importance, Linear and non- linear, Lines of regression, coefficients of regression, correlation vs. regression analysis

Unit-IV

Index numbers: meaning and types, methods for measuring indices, adequacy of indices. Time series analysis: components of a time series and their measurements and uses.

Suggested Readings (Latest Editions):

1. Levine, *Business Statistics: A First Course*, Pearson Education, Delhi.
2. Aczel, D., Amir and Jayavel Sounder Padian, *Complete Business Statistics*, Tata McGraw Hill, New Delhi.
3. Vohra, N.D., *Business Statistics*, McGraw Hill Education (India) Private Limited.
4. Gupta, S.P., *Statistical Methods*, Sultan Chand & Sons.
5. Hooda, R.P., *Statistics for Business and Economics*, Vikas Publishing House, New Delhi.
6. Chandan, J.S., *Statistics for Business and Economics*, Vikas Publishing House, New Delhi.

Course Outcomes:

After successful completion of the course, the students will be able to:

- CO1: Understand the meaning of statistics, data collection, classification, and graphical representation.
CO2: Apply measures of central tendency, dispersion, and skewness to analyze and interpret statistical data.
CO3: Explain the concepts of correlation and regression, calculate regression coefficients, and differentiate between linear and non-linear regression.
CO4: Understand the meaning and methods of index numbers and apply time series analysis to identify and measure its components.

Commerce
Corporate Accounting
Discipline Specific Course (DSC-B3), Semester-III

Course Code: C24BCM302T
Credit: 4
60 Hrs (4 Hrs/Week)
Exam Time: 3 Hrs

External Marks: 70
Internal Marks: 30
Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven short questions** covering the entire syllabus consisting of **2 marks** each. In addition to this, **Eight** more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students with knowledge of corporate accounting practices, including valuation, share transactions, reconstruction, and amalgamation as per accounting standards.

Unit-I

Issue of shares, Bonus shares, Sweat equity shares; Right shares; Buy back of shares; Dividend on shares; Issue and Redemption of preference shares, Book building: Concept & Process, Issue and Redemption of Debentures, Forfeiture and Re-issue of Forfeited Shares. Final Accounts of Companies.

Unit-II

Valuation of Goodwill and Valuation of Shares: Concepts and Methods of Valuation. Concept and accounting treatment of banking companies and insurance companies.

Unit-III

Accounts of Holding Companies: Preparation of Consolidated Balance Sheet with One Subsidiary Company, Relevant Provisions of Accounting Standard 21. Liquidation of companies: Concept, types, process and accounting treatment

Unit-IV

Amalgamation of Companies: Concept and Accounting Treatment as per Accounting Standard 14 (excluding Intercompany Holdings). Internal Reconstruction: Concept and Accounting Treatment.

Suggested Readings (Latest Editions):

1. Gupta, Nirmal. Corporate Accounting, Sahitya Bhawan, Agra
2. Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts, S. Chand & Co., New Delhi.
3. Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting, Vikas Publishing House, New Delhi
4. Jain, S.P. and Narang, K.L. *Corporate Accounting*, Kalyani Publishers, New Delhi.
5. Monga, J.R. *Fundamentals of Corporate Accounting*, Mayur Paperbacks, New Delhi.
6. Tulsian, P.C. and Tulsian, Bharat. *Corporate Accounting*, S. Chand & Company Ltd., New Delhi.

Course Outcomes:

After successful completion of the course, the students will be able to:

- CO1: Understand the processes involved in the issue, forfeiture, re-issue, and redemption of shares and debentures, including the preparation of final accounts of companies.
- CO2: Explain the concepts and methods for the valuation of goodwill and shares, and apply accounting treatments for banking and insurance companies.
- CO3: Prepare consolidated financial statements for holding companies as per Accounting Standard 21 and understand the accounting procedures for the liquidation of companies.
- CO4: Apply the accounting procedures for amalgamation as per Accounting Standard 14 and understand the concept and treatment of internal reconstruction.

Commerce
Business Laws
Discipline Specific Course (DSC-C3), Semester-III

Course Code: C24BCM303T
Credit: 4
60 Hrs (4 Hrs/Week)
Exam Time: 3 Hrs

External Marks: 70
Internal Marks: 30
Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven short questions** covering the entire syllabus consisting of **2 marks** each. In addition to this, **Eight** more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective: To provide understanding of contract law, sale of goods, negotiable instruments, and the Information Technology Act, including their essentials, performance, and legal implications.

Unit – I

Indian Contract Act: Meaning and essentials of a valid contract; offer and acceptance; consideration; capacity to contract; consent and free consent; consideration; void agreements; quasi contract; performance of contracts; different mode of discharge of contract; remedies for breach of contract. Contracts of Indemnity and Guarantee; bailment and pledge; contract of agency.

Unit – II

Sale of Goods Act– Definition and essential of a contract of sale, conditions and warranties, transfer of property; performance of contract of sale; right of unpaid seller; remedies for breach of contract.

Unit – III

Negotiable Instrument Act – Meaning and essential elements of a negotiable instruments; types of negotiable instrument; holder and holder in due course; negotiation of negotiable instruments; dishonour of negotiable instruments

Unit-IV

Information Technology Act- Meaning and scope of Information Technology; digital signature; electronic governance; regulation of certifying authority; digital signature certificates; duties of subscribers; penalties adjudication and offences.

Suggested Readings (Latest Editions):

1. Balachandaran, *Business Law*, TMH, Delhi.
2. Kapoor, N.D., *Business Law*, Sultan Chand & Sons.
3. Kuchhal, M.C., *Mercantile Law*, Vikas Publishing Pvt. Ltd.
4. Maheshwari, S.N. & Maheshwari, *Business Regulatory Framework*, Himalaya Publishing House.
5. Aggarwal, S.K., *Business Law*, Galgotia Publishing Co., New Delhi.
6. *Nabhi's Business Laws: One Should Know*, A Nabhi Publication, New Delhi.

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Understand the essentials of a valid contract and the legal provisions related to indemnity, guarantee, bailment, pledge, and agency.

CO2: Explain the Sale of Goods Act, including contract formation, and rights of an unpaid seller.

CO3: Identify the types, and legal aspects of negotiable instruments under the Negotiable Instruments Act.

CO4: Understand the key provisions of the Information Technology Act related to digital signatures, electronic governance, and legal regulations.

Commerce

Fundamentals of Startups & Entrepreneurship Development Minor Course (MIC-3), Semester-III

Course Code: C24MIC303T

Credit: 3

45 Hrs (3 Hrs/Week)

Exam Time: 2.5 Hrs

External Marks: 50

Internal Marks: 20

Total Marks: 70

Note: The Examiner is required to set Seven Questions in all. The first question will be compulsory consisting of **Five** short questions covering the entire syllabus consisting of 2.5 marks each. In addition to this, Six more questions (question may be of 2-3 parts) will be set consisting of two questions of 12.5 Marks each from each unit. The student/ candidate is required to attempt Four questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

To equip students with a comprehensive understanding of the fundamentals of startups and entrepreneurship development, fostering the knowledge, skills, and mindset required to identify opportunities, develop viable business models, and navigate the challenges of building and scaling successful ventures in a dynamic global economy.

Unit – I

Understanding Entrepreneurship: Definition and meaning of Entrepreneur and Entrepreneurship, Characteristics of successful entrepreneurs, Types of entrepreneurships (Green, Women, Rural, Retail and Social Entrepreneurship). Introduction to Startups: What is a startup? Difference between startups and traditional businesses. Start-up Incubation and types of Incubators. Role of Entrepreneurship in Economic Development- Job creation, Contribution to GDP and societal impact, Challenges and Risks before entrepreneurs in modern era.

Unit – II

Idea Generation and Validation: Sources of business ideas, Techniques of Generating Business Ideas, Problem Solving Approach, SWOT Analysis. Process of validating the business ideas. Business Model: Key components: Value Proposition, customer segments, revenue streams, etc., Case studies of successful business models. Legal Aspects: Requirements for successful patents grants, process of obtaining a patent, Process Registration of trademarks & copyrights. Emerging Technology in Startups: Role of technology in modern startups -(AI, blockchain, etc. Case studies of tech-driven startups).

Unit – III

Startup Funding: Types of funding: Bootstrapping, angel investors, venture capital, crowd funding, funding from incubators and accelerators, Govt. Support & Scheme for Startups. The Innovation Process: from idea to execution. Marketing Strategies: Digital marketing strategies for startups, Customer acquisition and retention. Ethical considerations in entrepreneurship and Social responsibility. Challenges of a startup.

Commerce
Fundamentals of Startups & Entrepreneurship Development (Project)
Minor Course (MIC-3), Semester-III

Course Code: C24MIC303P

Credit:1

30 Hrs (2 Hrs/Week)

Exam Time: 3 Hrs

External Marks: 20

Internal Marks: 10

Total Marks: 30

Note: The faculty will focus on presentations related to various types of startups to provide students with greater exposure. The project report should be between 10 to 15 pages in length and Students are required to prepare Project Report as per the given format.

Evaluation Criteria:

- Internal: 10 Marks: Project Report File as per Format given.
- External: 20 Marks
 - Content Quality and Research Depth - 4 Marks
 - Presentation and Formatting - 4Marks
 - Clarity and Organization - 4 Marks
 - Creativity and Feasibility of the Startup Idea - 4 Marks
 - Viva-Voce - 4Marks

Project Report Preparation Format

1. Cover Page

- Title of the Project
- Student's Name
- Roll Number
- Course Name
- College Name
- Submission Date

2. Acknowledgment

A brief section expressing gratitude to mentors, faculty, or any sources of guidance.

3. Table of Contents

List of sections with page numbers.

4. Introduction

- Overview of the project topic.
- Importance of entrepreneurship in the current scenario.
- Objectives of the project.

5. Business Idea and Opportunity Analysis

- Description of the startup idea.
- Identification of the problem it solves.
- Market research and target audience analysis.

- SWOT analysis (Strengths, Weaknesses, Opportunities, Threats).

6. Business Model and Strategy

- Revenue model (how the business will make money).
- Key resources, activities, and partnerships.
- Competitive advantage and differentiation.
- Pricing and promotion strategy.

7. Financial Planning (4 Marks)

- Estimated startup cost.
- Funding sources (bootstrapping, venture capital, angel investors, crowd funding, etc.).
- Projected revenue and profit estimation.
- Break-even analysis.

8. Operational and Legal Aspects

- Business registration process.
- Compliance with government regulations.
- Risk management and contingency planning.
- Logistics and supply chain strategy (if applicable).

9. Challenges and Future Scope

- Potential risks and mitigation strategies.
- Scope for growth and expansion.
- Innovations or improvements for sustainability.

10. Conclusion and Learning Outcomes

- Summary of key findings.
- Personal insights gained from the project.
- Practical implications of the study.

11. References

List of books, articles, websites, and other sources used.

Suggested Readings (Latest Editions):

1. Desai, V., Entrepreneurship: A Practice-Oriented Approach, Himalaya Publishing House.
2. Hisrich, R.D., Peters, M.P. & Shepherd, D.A., Entrepreneurship, McGraw-Hill Education.
3. Bansal, S., & Singla, S., Entrepreneurship Development: A Textbook, Ane Books Pvt. Ltd.
4. Kaushal, A., Small and Medium Enterprises in India, S. Chand & Company Ltd.
5. Sharma, P., Financing and Institutional Support for Entrepreneurs, Vikas Publishing House

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Understand core concepts of entrepreneurship, startup ecosystems, and their economic impact.

CO2: Generate, validate, and refine business ideas using tools like the Business Model Canvas and Lean Startup Methodology.

CO3: Analyze operational, financial, and strategic aspects of building and scaling startups.

CO4: Evaluate the entrepreneurial ecosystem, including technology, social entrepreneurship, and emerging trends.

Commerce
Fundamentals of Insurance
Multidisciplinary Course (MDC-3): Semester-III

Course Code: C24MDC306T (i)
Credit: 3
45 Hrs (3 Hrs/Week)
Exam Time: 2.5 Hrs

External Marks: 50
Internal Marks: 25
Total Marks: 75

Note: The Examiner is required to set Seven Questions in all. The first question will be compulsory consisting of **Five** short questions covering the entire syllabus consisting of 2.5 marks each. In addition to this, Six more questions (question may be of 2-3 parts) will be set consisting of two questions of 12.5 Marks each from each unit. The student/ candidate is required to attempt Four questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective: To understand the principles, practices, and applications of life, general, and specialized insurance, including contracts, policies, claims settlement, and the role of intermediaries.

Unit – I

Introduction to insurance – life and general; purpose, need, and principles of insurance; insurance as a social security tool. Life insurance – principles and practices, parties to the contract, their rights and duties, and claims settlement procedure.

Unit – II

Fire insurance – principles of fire insurance contracts, policy conditions, assignment of policy, and claims settlement. Marine insurance – policy conditions, premium, double insurance, assignment, warranties, voyage, loss and abandonment, partial and total losses, salvage, and claims settlement.

Unit – III

Accident and motor insurance – policy features and claims procedures. Insurance intermediaries – role of agents, procedure for becoming an agent, cancellation of license, revocation, suspension or termination of appointment, code of conduct, and unfair practices.

Suggested Readings (Latest Editions):

1. Insurance Regulatory Development Act.
2. Vinayakam, N., Radhaswamy, & Vasudevan, S.V., Insurance: Principles and Practice, S. Chand & Co., New Delhi.
3. Mishra, M.N., Insurance Principles and Practice, S. Chand & Co., New Delhi.
4. Gupta, O.S., Life Insurance, Frank Brothers, New Delhi.
5. Karam Pal, Bodla, B.S., & Garg, M.C., Insurance Management, Deep & Deep Publications, New Delhi.

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Understand the concepts, principles, and practices of life and general insurance, including the claims settlement process.

CO2: Explain the principles, policies, and claims settlement procedures of fire insurance.

CO3: Analyze the conditions, policies, and claims procedures of marine insurance, including the concept of loss and indemnity.

CO4: Understand accident and motor insurance policies, the role of insurance intermediaries, and the regulatory framework governing agents.

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Commerce

Fundamentals of Startups & Entrepreneurship Development

Multidisciplinary Course (MDC-3): Semester-III

Course Code: C24MDC306T (ii)

Credit: 2

30 Hrs (2 Hrs/Week)

Exam Time: 2 Hrs

External Marks: 35

Internal Marks: 15

Total Marks: 50

Note: The Examiner is required to set five Questions in all. The first question will be compulsory consisting of **five** short questions covering the entire syllabus consisting of 3 marks each. In addition to this, four more questions (each question may be of 2 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt three questions in all selecting one question from each unit consisting of 10 marks each in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

To equip students with a comprehensive understanding of the fundamentals of startups and entrepreneurship development, fostering the knowledge, skills, and mindset required to identify opportunities, develop viable business models, and navigate the challenges of building and scaling successful ventures in a dynamic global economy.

Unit – I

Understanding Entrepreneurship: Definition and meaning of Entrepreneur and Entrepreneurship, Characteristics of successful entrepreneurs, Types of entrepreneurships (Green, Women, Rural, Retail and Social Entrepreneurship). Introduction to Startups: What is a startup? Difference between startups and traditional businesses. Start-up Incubation and types of Incubators. Role of Entrepreneurship in Economic Development- Job creation, Contribution to GDP and societal impact, Challenges and Risks before entrepreneurs in modern era.

Unit – II

Idea Generation and Validation: Sources of business ideas, Techniques of Generating Business Ideas, Problem Solving Approach, SWOT Analysis. Process of validating the business ideas. Business Model: Key components: Value Proposition, customer segments, revenue streams, etc., Case studies of successful business models. Legal Aspects: Requirements for successful patents grants, process of obtaining a patent, Process Registration of trademarks & copyrights. Emerging Technology in Startups: Role of technology in modern startups -(AI, block chain, etc. Case studies of tech-driven startups). Ethical considerations in entrepreneurship and Social responsibility. Challenges of a startup.

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Commerce

Fundamentals of Startups & Entrepreneurship Development (Project)

Multidisciplinary Course (MDC-3): Semester-III

Course Code: C24MDC306P(ii)

Credit: 1

30 Hrs (2 Hrs/Week)

Exam Time: 3 Hrs

External Marks: 15

Internal Marks: 10

Total Marks: 25

Note: The faculty will focus on presentations related to various types of startups to provide students with greater exposure. The project report should be between 10 to 15 pages in length and Students are required to prepare Project Report as per the given format.

Evaluation Criteria:

- Internal: 10 Marks: Project Report File as per Format given.
- External: 15 Marks
 - Content Quality and Research Depth - 3 Marks
 - Presentation and Formatting - 3 Marks
 - Clarity and Organization - 3 Marks
 - Creativity and Feasibility of the Startup Idea - 3 Marks
 - Viva-Voce – 3 Marks

Project Report Preparation Format

1. Cover Page

- Title of the Project
- Student's Name
- Roll Number
- Course Name
- College Name
- Submission Date

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A brief section expressing gratitude to mentors, faculty, or any sources of guidance.

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- Identification of the problem it solves.
- Market research and target audience analysis.

- SWOT analysis (Strengths, Weaknesses, Opportunities, Threats).

6. Business Model and Strategy

- Revenue model (how the business will make money).
- Key resources, activities, and partnerships.
- Competitive advantage and differentiation.
- Pricing and promotion strategy.

7. Financial Planning

- Estimated startup cost.
- Funding sources (bootstrapping, venture capital, angel investors, crowd funding, etc.).
- Projected revenue and profit estimation.
- Break-even analysis.

8. Operational and Legal Aspects

- Business registration process.
- Compliance with government regulations.
- Risk management and contingency planning.
- Logistics and supply chain strategy (if applicable).

9. Challenges and Future Scope

- Potential risks and mitigation strategies.
- Scope for growth and expansion.
- Innovations or improvements for sustainability.

10. Conclusion and Learning Outcomes

- Summary of key findings.
- Personal insights gained from the project.
- Practical implications of the study.

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2. Hisrich, R.D., Peters, M.P. & Shepherd, D.A., Entrepreneurship, McGraw-Hill Education.
3. Bansal, S., & Singla, S., Entrepreneurship Development: A Textbook, Ane Books Pvt. Ltd.
4. Kaushal, A., Small and Medium Enterprises in India, S. Chand & Company Ltd.
5. Sharma, P., Financing and Institutional Support for Entrepreneurs, Vikas Publishing House

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Understand core concepts of entrepreneurship, startup ecosystems, and their economic impact.

CO2: Generate, validate, and refine business ideas using tools like the Business Model Canvas and Lean Startup Methodology.

CO3: Analyze operational, financial, and strategic aspects of building and scaling startups.

CO4: Evaluate the entrepreneurial ecosystem, including technology, social entrepreneurship, and emerging trends.

Commerce
E-COMMERCE
Multidisciplinary Course (MDC-3): Semester-III

Course Code: C24MDC306T (iii)

Credit: 3

45 Hrs (3 Hrs/Week)

Exam Time: 2.5 Hrs

External Marks: 50

Internal Marks: 25

Total Marks: 75

Note: The Examiner is required to set Seven Questions in all. The first question will be compulsory consisting of **Five** short questions covering the entire syllabus consisting of 2.5 marks each. In addition to this, Six more questions (question may be of 2-3 parts) will be set consisting of two questions of 12.5 Marks each from each unit. The student/ candidate is required to attempt Four questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide a comprehensive understanding of the fundamentals, technologies, and applications of e-commerce, and to develop the ability to plan, implement, and manage online business operations effectively in a dynamic digital environment.

Unit I

Introduction to e-commerce – meaning, nature, key concepts, advantages, and reasons for online transactions; categories of e-commerce. Planning an online business – understanding the nature and dynamics of the internet; pure online vs. brick-and-click models; assessing requirements; designing, developing, and deploying e-commerce systems; concept of one-to-one enterprise.

Unit II

Technology for online business – overview of internet and IT infrastructure; role of middleware and content integration in e-business applications. Online payment mechanisms – electronic payment systems, payment gateways, website visitor tracking, and promotional tools. Plastic money – debit and credit cards; legal aspects of online transactions.

Unit III

Applications of e-commerce in manufacturing, wholesale, retail, and service sectors. Virtual existence – concept, functioning, advantages, and limitations of virtual organizations; components such as workforce, work zone, workspace, and staff-less models.

Suggested Readings (Latest Editions):

1. Laudon, Kenneth C. & Traver, Carol G., *E-Commerce: Business, Technology, Society*, Pearson Education.
2. Schneider, Gary P., *Electronic Commerce*, Cengage Learning.
3. Joseph, P. T., *E-Commerce: An Indian Perspective*, PHI Learning.
4. Rayport, Jeffrey F. & Jaworski, Bernard J., *Introduction to E-Commerce*, McGraw Hill.
5. Chaffey, Dave, *Digital Business and E-Commerce Management*, Pearson Education.

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Understand the fundamental concepts, models, and benefits of e-commerce.

CO2: Analyze the technological infrastructure and online payment mechanisms supporting e-commerce.

CO3: Evaluate the legal, ethical, and security aspects of online transactions.

CO4: Apply e-commerce concepts to business operations across various sectors, including virtual organizations.

Commerce
Investment Planning Skills
Skill Enhancement Course (SEC-3) Semester-III

Course Code: C24SEC302T

Credit: 3

45 Hrs (3 Hrs/Week)

Exam Time: 2.5 Hrs

External Marks: 50

Internal Marks: 25

Total Marks: 75

Note: The Examiner is required to set Seven Questions in all. The first question will be compulsory consisting of **Five** short questions covering the entire syllabus consisting of 2.5 marks each. In addition to this, Six more questions (question may be of 2-3 parts) will be set consisting of two questions of 12.5 Marks each from each unit. The student/ candidate is required to attempt Four questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective: To provide a comprehensive understanding of investment concepts, avenues, and financial markets, and to develop foundational knowledge of risk-return analysis and basic tools of fundamental analysis for informed investment decisions.

Unit – I

Investments: Nature, Scope, Objectives, Importance, Process of Investment, Investment Avenues: Post Office Small Savings Schemes, Sukanya Samridhi Yojana, Sovereign Gold Bonds.

Unit – II

Financial Markets: Meaning and Functions, Money Market, Features of Money Market, Types of Money Market Instruments: Treasury Bills, Capital Market: Features, Functions. Types of Instruments in Capital Market: Equity Shares and their types, Preference Shares and their types Debentures and their types, Mutual Funds.

Unit – III

Concept of Risk and Return: Systematic and Unsystematic Risk, Trade-off between Risk and Return. Fundamental Analysis: Economy, Industry and Company Analysis (Only Introductory).

Note:

For internal assessment (10 marks), students should preferably be allotted a project report. The project report should be 10–15 pages in length.

Instructions for Preparing Projects-

- Students are required to undertake a project involving the selection of ten stocks, for which they must conduct a fundamental analysis of each stock.
- Based on their analysis, they are expected to prepare a comprehensive report assessing the investment potential of the selected stocks and identifying which stock is most suitable for investment.

Suggested Readings (Latest Editions):

1. Donald, E., Fischer, Ronald, Jordan J., & Pradhan, A.K., *Security Analysis and Portfolio Management*, Pearson Education, India.
2. Sharpe, William F., *Investment*, Prentice Hall of India, New Delhi.

3. Kevin, S., *Security Analysis and Portfolio Management*, PHI Learning.
4. Chandra, Prasanna, *Investment Analysis and Portfolio Management*, Tata McGraw Hill.
5. Bajaj, Sushil, *Security Analysis and Portfolio Management with Excel*, V.K. Global Publications Pvt. Ltd.

Course Outcomes:

After successful completion of the course, the students will be able to:

- CO1: Understand the nature, scope, objectives, and importance of investments along with various investment avenues.
- CO2: Explain the structure, functions, and instruments of financial markets, including money and capital markets.
- CO3: Analyze different types of financial instruments such as equity shares, preference shares, debentures, and mutual funds.
- CO4: Understand the concept of risk and return, differentiate between systematic and unsystematic risks, and interpret the basics of fundamental analysis.

Semester IV

Commerce
Business Environment
Discipline Specific Course (DSC-A4), Semester-IV

Course Code: C24BCM401T

Credit: 4

60 Hrs (4 Hrs/Week)

Exam Time: 3 Hrs

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven short questions** covering the entire syllabus consisting of **2 marks** each. In addition to this, **Eight** more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

To provide students with a foundational understanding of the business environment, globalized business environment, economic systems, and corporate social responsibility (CSR) activities.

Unit – I

Business Environment – Meaning, Nature and Significance, A brief overview of business environments and their impact on business and strategic decisions – political environment, socio cultural environment, legal environment, economic environment, political environment, global environment.

Unit – II

Globalized Business Environment; Meaning and rationale for Globalization; Composition and Direction of Foreign Direct Investments; WTO and the trading blocks; Opportunities and challenges for MNCs in India; Indian Foreign Trade and its Impact on Balance of Payment.

Unit – III

Concepts of Economic systems; Economic Reforms; Recent Monetary and Fiscal Policy and their impact on Business Environment; Privatization in India; Public sector enterprises; Micro, Small and Medium Enterprises-growth, significance, problems and remedial.

Unit-IV

Social Responsibilities of Business; Social Responsibility Models; The Evolving Idea of Social Responsibility in Indian Scenario; Social Audit – Nature, Evolution and Benefits; Ethics and Business Environment, Corporate Governance - factors influencing corporate governance, Regulatory framework, Consumer Protection Act, 1986.

Note: For the purpose of internal assessment (15 marks), students should preferably be allotted a case study-based project report. The project report should be 10–15 pages in length.

Instructions for Preparing Projects-

The student will analyze and prepare a case study-based project report on any business organization/company.

While preparing this report, the student should follow the process outlined below:

- i. **Selection of Business Organization:** Choose any one business organization from sectors like Electronics, IT, Agro, Retail, Fashion, Pharmaceutical, or the Service Sector.
- ii. **Introduction of the Organization:** Provide an overview of the selected business, including its background, industry, and key operations.

- iii. **Scope and Objectives of the Study:** Define the purpose and objectives of the case study.
- iv. **Identifying Relevant Environmental Factors:** Categorize and analyze internal and external factors that impact the organization.
- v. **Data Collection:** Gather information from industry visits or publicly available sources such as industry reports, news articles, government data, market research studies, and competitor websites.
- vi. **Data Analysis:** Use any one of the following environmental scanning techniques:
 - a. **PESTLE Analysis**
 - b. **SWOT Analysis**
 - c. **ETOP Analysis**
- vii. **Interpretation of Findings:** Present the analysis using visuals like charts, graphs, and tables.
- viii. **Recommendations:** Provide strategic recommendations based on the analysis.

Suggested Readings (Latest Editions):

1. Sundaram, J. & Black, J.S., *The International Business Environment: Global and Local Marketplaces in a Changing World*, Pearson Education.
2. Cherunilam, F., *Business Environment: Text and Cases*, Himalaya Publishing House.
3. Aswathappa, K., *Essentials of Business Environment*, Himalaya Publishing House.
4. Adhikary, M., *Economic Environment of Business*, Sultan Chand & Sons.
5. Gupta, C.B., *Business Environment: Text and Cases*, Sultan Chand & Sons.

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Understand the business environment and its impact on strategic decisions.

CO2: Analyze globalization, FDI, WTO, and their effects on Indian foreign trade and the balance of payments.

CO3: Evaluate economic systems, policy reforms, privatization, and the role of public and MSME sectors.

CO4: Examine social responsibility, social audits, corporate governance, and business ethics.

Commerce
Cost Accounting
Discipline Specific Course (DSC-B4), Semester-IV

Course Code: C24BCM402T

Credit: 4

60 Hrs (4 Hrs/Week)

External Marks: 70

Internal Marks: 30

Total Marks: 100

Exam Time: 3 Hrs

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven short questions** covering the entire syllabus consisting of **2 marks** each. In addition to this, **Eight** more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students with an understanding of cost accounting, cost sheet, contract costing, job & batch costing and process costing.

Unit-I

Cost Accounting: Meaning, objectives and functions, Distinction between cost accounting and financial accounting, Cost concepts and classification, Installation of a costing system. Preparation of cost sheet.

Unit-II

Elements of Cost: Material: Material control, Pricing of material issues, treatment of material losses; Labour: Accounting and control of labour cost, treatment of over time, idle time and fringe benefits, Methods of wage payment and Incentive schemes- Halsey, Rowan, Taylor's differential piece wage; Overheads: Classification, allocation, apportionment and absorption of overheads, Under and over- absorption of overheads

Unit-III

Job and batch costing, contract costing, Process costing and Service costing (only transport)

Unit-IV

Marginal Costing and Standard Costing, Cost-Volume-Profit (CVP) Analysis, Break-Even Analysis and Profit Planning, Variance Analysis (material, labor and overhead) and Performance Evaluation, Cost Data for Pricing and Financial Decisions, Budgetary Control and Business Planning

Suggested Readings (Latest Editions):

1. Horngren, C.T., Datar, S.M., & Rajan, M.V., *Cost Accounting: A Managerial Emphasis*, Pearson Education.
2. Kohler, E.L., *Cost Accounting Theory and Practice*, Prentice Hall.
3. Nash, M.A., *Cost Accounting: A Comprehensive Guide*, McGraw-Hill Education.
4. Sharma, S.K. & Gupta, S.K., *Cost Accounting: Principles and Practice*, Kalyani Publishers.
5. Saxena, R.K. & Vashist, C.D., *Cost Accounting: Theory and Practice*, Sultan Chand & Sons.

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Understand the meaning, objectives, and functions of cost accounting and prepare a cost sheet.

CO2: Analyze the elements of cost, including material, labor, and overheads, and apply methods for cost control and allocation.

CO3: Apply various costing methods such as job costing, batch costing, contract costing, process costing, and service costing.

CO4: Utilize marginal and standard costing techniques for cost-volume-profit analysis, variance analysis, pricing decisions, and budgetary control.

Commerce
Company Law
Discipline Specific Course (DSC-C4), Semester-IV

Course Code: C24BCM403T

Credit: 4

60 Hrs (4 Hrs/Week)

Exam Time: 3 Hrs

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven short questions** covering the entire syllabus consisting of **2 marks** each. In addition to this, **Eight** more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective: To provide students with an understanding of companies, meetings, directors appointments, inspections and investigations.

Unit – I

Meaning and nature of company, kinds of companies, formation and incorporation of company, Memorandum of Association; Articles of Association, Doctrine of indoor management.

Unit – II

Meaning and definition of prospectus; misstatement in a prospectus and their consequences. Membership of a company, Meaning, need and requisitions of valid meeting; voting, proxy and resolutions; kinds of general body meetings.

Unit – III

Meaning, qualification, appointment and removal of directors; duties and liabilities of directors; remuneration of directors; distinction between managing director and manager; distinction between managing director and whole time director; meetings of board of directors. Inspection and investigation.

Unit-IV

Compromise, arrangements and amalgamations: Prevention of oppression and mismanagement. Meaning and modes of winding up of a company; power and duties of a liquidator in winding up.

Suggested Readings (Latest Editions):

1. Ramaiya, A., *Guide to the Companies Act*, LexisNexis.
2. Kochhar, P.K., *Company Law: A Practical Approach*, Cengage Learning India.
3. Shukla, M.C., *Company Law*, S. Chand & Co.
4. Bagrial, A.K., *Company Law*, Vikas Publishing House.
5. Sundaram, N. & Subramanian, M., *Company Law and Practice*, Bharat Law House.

Course Outcomes:

After successful completion of the course, the students will be able to:

- CO1: Understand the meaning, nature, and types of companies, along with the process of formation, incorporation, and key legal documents.
- CO2: Explain the concept of a prospectus, consequences of misstatements, and the legal framework for company meetings, voting, and resolutions.
- CO3: Analyze the qualifications, appointment, duties, and liabilities of directors, and understand the distinctions between various director roles.
- CO4: Understand the legal procedures for compromise, amalgamations, prevention of mismanagement, and the winding-up process, including the role of a liquidator.

Commerce
Goods & Services Tax
Vocational Course (VOC-4), Semester-IV

Course Code: C24VOC403T

Credit: 2

30 Hrs (2 Hrs/Week)

Exam Time: 2 Hrs

External Marks: 35

Internal Marks: 15

Total Marks: 50

Note: The Examiner is required to set five Questions in all. The first question will be compulsory consisting of **five** short questions covering the entire syllabus consisting of 3 marks each. In addition to this, four more questions (each question may be of 2 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt three questions in all selecting one question from each unit consisting of 10 marks each in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students with a comprehensive knowledge of GST, including its framework, registration, compliance procedures, tax computation, and legal provisions for effective tax management

Unit-I

Constitutional framework of Indirect Taxes before GST – Taxation Powers of Union & State Governments; Major defects in the pre-GST indirect tax structure; Meaning and key features of GST; Concept of taxable person and GST registration – procedure and documents required; Structure of GST – CGST, SGST, UTGST & IGST; Role and functions of the GST Council.

Unit-II

Levy and collection of GST; Time and place of supply of goods and services; Value of taxable supply; Computation and transfer of input tax credit; Tax invoice, credit and debit notes; Filing of various returns under GST; Special provisions – Taxability of E-Commerce; Payment of tax including TDS; Interest on delayed payment; Offences, penalties and appeals under GST.

Commerce
Goods & Service Tax (Lab)
Vocational Course (VOC-4), Semester-IV

Course Code: C24VOC403P
Credit: 2
30 Hrs (2 Hrs/Week)
Exam Time: 2 Hrs

External Marks: 35
Internal Marks: 15
Total Marks: 50

Objective: The practical exam will assess students on their ability to apply theoretical GST concepts in real-world scenarios.

Assessment Criteria:

No. of Students Per Group: 20

Internal: 15 Marks-Practical File Preparations as per Following Format.

External: 35 Marks as per following criteria:

Component	Marks	Details
GST Registration Process	8 Marks	Filling out the GST registration form with required documents.
Computation of GST Liability	8 Marks	Calculating CGST, SGST, and IGST based on given transactions.
GST Return Filing Simulation	9 Marks	Simulating GSTR-1 filing based on a given dataset.
Viva –Voce	10 Marks	Questions based on Syllabi.

Suggested Readings (Latest Editions):

1. Gupta, R., *GST: Law & Practice*, Lexis Nexis.
2. Datey, V.S., *GST Ready Reckoner*, Taxmann.
3. Singhanian, V.K., *Direct and Indirect Taxes including GST*, Taxmann.
4. Bangar, Yogendra & Bangar, Vandana, *Comprehensive Guide to Indirect Tax Laws*, Aadhya Prakashan.
5. Garg, Kamal, *GST Laws Manual: Acts, Rules and Forms*, Bharat Law House.

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Understanding the concept, structure, and significance of GST.

CO2: Eligibility, procedure, and documents required for GST registration.

CO3: Mechanism of tax levy, collection, and reverse charge provisions.

CO4: Procedures for tax payment, TDS, interest on delayed payment, offences, and penalties

Commerce
Green Practices in Business
Value Added Courses (VAC-4), Semester-IV

Course Code: C24VAC314T(i)

Credit: 2

30 Hrs (2 Hrs/Week)

Exam Time: 2 Hrs

External Marks: 35

Internal Marks: 15

Total Marks: 50

Note: The Examiner is required to set five Questions in all. The first question will be compulsory consisting of **five** short questions covering the entire syllabus consisting of 3 marks each. In addition to this, four more questions (each question may be of 2 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt three questions in all selecting one question from each unit consisting of 10 marks each in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: The course aims to provide students with an understanding of sustainable business practices and how they can be integrated into various aspects of business operations. It will focus on environmental responsibility, the benefits of green practices, and the implementation of sustainable strategies to enhance business performance and contribute to environmental conservation.

Unit-I

Definition, Scope of Green Practices, Understanding sustainability and its importance. The triple bottom line: People, Planet, Profit. Environmental Impact of Business Activities: Carbon footprint, waste management, resource depletion.

Case studies of businesses with significant environmental impacts; Sustainable Business Models: Circular economy, cradle-to-cradle design; Corporate Social Responsibility (CSR): The role of CSR in promoting sustainability. Strategies for effective CSR implementation.

Unit-II

Green Supply Chain Management: Sustainable sourcing, green logistics, and distribution; Energy Management and Efficiency: Renewable energy sources, energy conservation techniques; Technologies for improving energy efficiency in business operations. Sustainable Marketing and Branding: Green marketing strategies, eco-labeling, and certifications. Consumer perception and behavior towards green products. Innovation and Technology in Sustainability: Role of technology in promoting sustainability. Innovations in waste management, water conservation, and pollution control. Measuring and Reporting Sustainability: Sustainability reporting frameworks (GRI, CDP, etc.). Key performance indicators for sustainability.

Suggested Readings (Latest Editions):

1. Green to Gold: How Smart Companies Use Environmental Strategy to Innovate, Create Value, and Build Competitive Advantage by Daniel C. Esty and Andrew S. Winston.
2. "Green Marketing and Environmental Responsibility in Modern Corporations" by Pooja Deshmukh.
3. "Environmental Management: Text and Cases" by Bala Krishnamoorthy.
4. "Sustainable Business Practices: A Profitable Way of Doing Business" by R. Rajesh and P. Rajagopalan.
5. "Sustainability and Management: An Indian Perspective" by Anirban Ganguly, Shashank Shah, and Arindam Banerjee.

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Understand the principles and importance of sustainable business practices.

CO2: Analyze the impact of business activities on the environment and society.

CO3: Evaluate various green practices and their implementation in business operations.

CO4: Develop strategies for incorporating sustainability into business models.

Commerce
Fundamentals of Interview Etiquettes
Value Added Courses (VAC-4), Semester-IV

Course Code: C24VAC314T (ii)

External Marks: 35

Credit: 2

Internal Marks: 15

30 Hrs (2 Hrs/Week)

Total Marks: 50

Exam Time: 2 Hrs

Note: The Examiner is required to set five Questions in all. The first question will be compulsory consisting of **five** short questions covering the entire syllabus consisting of 3 marks each. In addition to this, four more questions (each question may be of 2 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt three questions in all selecting one question from each unit consisting of 10 marks each in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: The course aims to provide students with an understanding of sustainable business practices and how they can be integrated into various aspects of business operations. It will focus on environmental responsibility, the benefits of green practices, and the implementation of sustainable strategies to enhance business performance and contribute to environmental conservation.

Unit-I

Fundamentals of Interview Etiquette – Meaning, definition, purpose, importance, and types of interviews; Structure and stages of an interview; Common interview mistakes and how to avoid them; Dress code and personal grooming for interviews; Body language – do's and don'ts; Impact of body language – posture, eye contact, and hand gestures; Creating a positive first impression; How to handle rejections; Interview preparation strategies – before, during, and after the interview; Frequently asked questions in interviews; Communication in interviews – verbal and non-verbal communication skills; Active listening and articulation techniques; Clarity, tone, and professional vocabulary; Understanding job roles and employer expectations; Researching the company and industry trends; Application letter and resume writing – meaning, purpose and importance of application letter; Components of letter, resume and cover letter preparation; Definition of resume, difference between Curriculum Vitae (CV) and resume; Types of resumes – occupational, chronological, functional, combination, and online resumes; Layout of resume; Steps in writing a resume.

Unit-II

Interview Handling and Professional Conduct – Techniques to answer common and behavioral questions; STAR approach for structuring responses; Tackling tricky and unexpected questions; Essentials of online interviews – setup, lighting, and background; Digital communication best practices; Managing technical issues and maintaining professionalism in virtual interviews; Post-interview etiquette – thank-you emails and follow-up communication; Evaluating job offers and negotiation techniques; Accepting or declining a job offer professionally; Managing stress and building confidence – strategies to overcome interview anxiety; Mock interviews and role-playing exercises; Self-assessment and continuous improvement.

Suggested Readings (Latest Editions):

1. James Innes; The CV Book: Your definitive guide to writing the perfect CV, Bookbarn International, Wells Rd, Bristol, UK.
2. How to Write Better Resumes and Cover Letters, Barron's Educational Series, Hauppauge, New York.
3. Gopalaswamy Ramesh, The ACE of Soft Skills: Attitude, Communication and Etiquette for Success. Pearson Education India, Noida, U.P.

4. James Innes, The Interview Book, Pearson Education Limited, U.K.
5. Sen, Leena. Communication Skills. New Delhi: Prentice-Hall of India Limited.

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Students will understand different types of Interview.

CO2: To know the skills required for an interview.

CO3: Be able to plan and prepare for an interview.

CO4: Be able to write an application and resume.

CO5: Know what questions are asked and how to record the answers.

Semester V

Commerce
Fundamentals of Stock Market
Discipline Specific Course (DSC-A5), Semester-V

Course Code: C24BCM501T

External Marks: 70

Credit: 4

Internal Marks: 30

60 Hrs (4 Hrs/Week)

Total Marks: 100

Exam Time: 3 Hrs

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven short questions** covering the entire syllabus consisting of **2 marks** each. In addition to this, **Eight** more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students thorough understanding of security markets, their functioning, regulatory frameworks, trading mechanisms, and methods of raising funds domestically and internationally.

Unit-I

Security Markets: Primary and secondary market; Primary market – its role and functions; Methods of selling securities in primary market; New financial instruments; SEBI guidelines for public issues; Stock exchanges; Listing of securities in stock exchanges; Trading mechanism – screen based trading; Internet based trading

Unit-II

National Stock Exchange and Bombay Stock Exchange –role, organization and management; Listing procedure, Nature of transactions – cash and forward; Settlement of trades. Share Price Indices: Need and importance.

Unit-III

Depository: Role and need; The Depositories Act, 1996; SEBI (Depositories and Participants Regulation) 2018; Securities and Exchange Board of India (Custodian) (Amendment) Regulations, 2019; NSDL and CDSL.

Unit-IV

Overview: Derivatives (Futures and Options), Commodity and Currency market. Raising funds from International Markets: FIIs, Euro issues, ADR's, GDR's and FDI; SEBI guidelines.

Suggested Readings (Latest Editions):

1. Dalton, John M., *How the Stock Market Works*, Prentice Hall, New Delhi.
2. Gupta, L.C., *Stock Exchange Trading in India*, Society for Capital Market Research and Development, Delhi.
3. Raghunathan, V., *Stock Exchanges and Investments*, Tata McGraw Hill, New Delhi.
4. Chandra, P., *Investment Analysis and Portfolio Management*, Tata McGraw-Hill Education.
5. Avadhani, A., *Investment and Securities Market in India*, Himalaya Publishing House.
6. Padhan, P., & Mohanty, B., *International Finance and Capital Markets*, Oxford University Press.

Course Outcomes:

After successful completion of the course, the students will be able to:

- CO1: Understand the structure and functioning of primary and secondary markets, including SEBI guidelines, trading mechanisms, and the process of listing securities.
- CO2: Analyze the roles of the National Stock Exchange (NSE) and Bombay Stock Exchange (BSE), understand the settlement process, and interpret share price indices.
- CO3: Explain the role of depositories, key regulations like The Depositories Act, 1996, and SEBI guidelines, and understand the functioning of NSDL and CDSL.
- CO4: Evaluate derivatives, commodity, and currency markets, and understand methods of raising funds from international markets, including FIIs, ADRs, GDRs, and SEBI guidelines.

Commerce
Management Accounting

Discipline Specific Course (DSC-B5), Semester-V

Course Code: C24BCM502T

External Marks: 70

Credit: 4

Internal Marks: 30

60 Hrs (4 Hrs/Week)

Total Marks: 100

Exam Time: 3 Hrs

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven short questions** covering the entire syllabus consisting of **2 marks** each. In addition to this, **Eight** more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students with an understanding of cost accounting, cost sheet, contract costing, job & batch costing and process costing.

Unit-I

Management Accounting: Meaning, Scope, Importance and Techniques. Distinction between Financial Accounting, Cost Accounting and Management Accounting. Role of Management Accountant in Decision-Making

Unit-II

Meaning, Importance, and Types of Financial Statements, Techniques of Financial Statement Analysis: Comparative Statements, Common Size Statements, and Trend Analysis, Ratio Analysis: Meaning, Importance, Limitations and calculations of ratios (Liquidity, Solvency, Profitability, and Activity Ratios). Cash Flow and Fund Flow Analysis.

Unit-III

Budgeting and Budgetary Control: Concept of Budgeting and Budgetary Control, Objectives and Advantages of Budgetary Control, Types of Budgets and their Preparation, Essentials of a Budgetary Control System. Performance Budgeting and Zero-Base Budgeting.

Unit-IV

Marginal Costing: Meaning, Nature, Uses and Limitations, Break-Even Analysis, P/V Ratio, Margin of Safety, Angle of Incidence, Decision involving Alternative Choices (Make or Buy, Shut Down, Pricing, and Capital Investment Decisions).

Suggested Readings (Latest Editions):

1. Horngren, C.T., Sundem, G.L., & Stratton, W.O., *Introduction to Management Accounting*, Pearson Education.
2. Drury, C., *Management and Cost Accounting*, Cengage Learning.
3. Garrison, R.H., Noreen, E.W., & Brewer, P.C., *Managerial Accounting*, McGraw-Hill Education.
4. Weygandt, J.J., Kimmel, P.D., & Kieso, D.E., *Financial Accounting: Tools for Business Decision Making*, Wiley.
5. Pandey, I.M., *Management Accounting*, Vikas Publishing House.

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Understand the scope, importance, and techniques of management accounting.

CO2: Analyze financial statements using comparative analysis, ratio analysis, and cash/fund flow techniques.

CO3: Apply budgeting techniques for effective planning and control, including performance and zero-base budgeting.

CO4: Use marginal costing tools for decision-making in pricing, production, and investment.

Commerce

Income Tax Law & Practice

Discipline Specific Course (DSC-C5), Semester-V

Course Code: C24BCM503T

External Marks: 70

Credit: 4

Internal Marks: 30

60 Hrs (4 Hrs/Week)

Total Marks: 100

Exam Time: 3 Hrs

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven short questions** covering the entire syllabus consisting of **2 marks** each. In addition to this, **Eight** more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective: To understand income tax concepts, residential status, tax management, income computation under various heads, and provisions for deductions, exemptions, and loss adjustments.

Unit – I

Basic concepts of Income Tax: Assessee, Person, Income, Previous year, Assessment year, Gross total income, Total income. Agricultural income

Unit – II

Residential Status & Tax Incidence; Income from Salaries; Income from Salaries (Retirement); Income from House Property

Unit – III

Profit and Gains of Business or Profession; Capital Gains; Income from Other Sources; Clubbing of Income; Set-off & Carry forward of losses.

Unit-IV

Exemptions & Deductions from Income; Tax Planning for Individuals: Tax Management, Tax Avoidance, Tax Evasion & Tax Planning under various heads.

Suggested Readings (Latest Editions):

1. Singh, S.K., *Income Tax Law and Practice*, Sultan Chand & Sons.
2. Gaur, V.P. & Narang, D.B., *Income Tax Law and Practice*, Kalyani Publishers.
3. Ahuja, H. & Gupta, R., *Systematic Approach to Income Tax*, Bharat Law House.
4. Shukla, A. & Gupta, A., *Income Tax: A Detailed Study*, Taxmann.
5. Dinesh, A., *Direct Tax Laws*, Taxmann.

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Understand the basic concepts of Income Tax and key terminologies.

CO2: Analyze residential status, scope of total income, and tax planning methods.

CO3: Compute taxable income under various heads of income.

CO4: Apply clubbing provisions, set-off and carry forward of losses, and deductions.

Commerce
Computerized Accounting System
Vocational Course (VOC-5), Semester-V

Course Code: C24VOC503T
Credit: 2
30 Hrs (4 Hrs/Week)
Exam Time: 2 Hrs

External Marks: 35
Internal Marks: 15
Total Marks: 50

Note: The Examiner is required to set five Questions in all. The first question will be compulsory consisting of **five** short questions covering the entire syllabus consisting of 3 marks each. In addition to this, four more questions (each question may be of 2 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt three questions in all selecting one question from each unit consisting of 10 marks each in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students with a comprehensive knowledge of GST, including its framework, registration, compliance procedures, tax computation, and legal provisions for effective tax management

Unit-I

Introduction to Tally Prime: Installation, Splitting Company Data, Backup and Restore. Accounting in Tally: Voucher Entry, Budgeting, Cost Centers, Balance Sheet, Profit and Loss Account. Inventory Management: Stock Items, Sales Orders, Purchase Orders, Delivery Notes, Rejection Out. Taxation and Financial Transactions: Computerized Tax Liability Calculation, Currency Management, Debit Notes, Credit Notes, Interest Calculation.

Unit-II

Payroll Management: Introduction to Payroll, Payroll Masters, Payroll Vouchers, Salary Accounting, Overtime Payment, Bonus, Gratuity, Loan, ESI, Provident Fund, Pension, Commission.

Commerce
Computerized Accounting System (Lab)
Vocational Course (VOC-5), Semester-V

Course Code: C24VOC503P

External Marks: 35

Credit: 2

Internal Marks: 15

30 Hrs (4 Hrs/Week)

Total Marks: 50

Exam Time: 3 Hrs

Instructions for Students: The candidates should be able to make journal entries, ledger, trial balance and balance sheet and record, other business operations on computerized accounting software, such as Tally Prime. Read the instructions carefully before starting the exam.

1. Ensure that Tally Prime is installed and functioning properly on your system.
2. Use the sample company data provided for the exam.
3. Save your work periodically to avoid data loss.
4. Follow the step-by-step instructions for each task.
5. Marks will be deducted for incomplete or incorrect steps.
6. Raise your hand if you face any technical issues during the exam.

Exam Structure: The exam is divided into three sections:

1. **Introduction and Configuration (10 Marks)**
2. **Accounting (10 Marks)**
3. **Inventory and Payroll (15 Marks)**

Marking Scheme:

Section	Tasks	Marks
Introduction and Configuration	Installation, Licensing, Security, Backup, etc.	10
Accounting	Vouchers, Budget, Reports, Interest, etc.	10
Inventory and Payroll	Stock, Orders, Payroll, Tax, etc.	15
Total		35

Suggested Readings(Latest Editions):

1. Barry C. Bush, *Accounting Information Systems*, Cengage Learning.
2. W. Steve Albrecht, James D. Stice & Earl K. Stice, *Financial Accounting*, Cengage Learning.
3. Tally Solutions, *Official Guide to Tally Prime*, Tally Education Pvt. Ltd.
4. A.K. Nadhani & K.K. Nadhani, *Implementing Tally ERP 9*, BPB Publications.
5. Vikas Gupta, *Comdex Tally Prime with GST and E-Way Bill*, Dreamtech Press.

Course Outcomes

After the successful completion of the course, students will be able to:

- CO1: Understand the installation, configuration, and core functionalities of Tally Prime for business accounting.
- CO2: Record and manage financial transactions, including vouchers, budgeting, cost centers, and financial statements.
- CO3: Apply inventory and taxation management in Tally, including stock tracking, purchase/sales orders, and tax calculations.
- CO4: Process payroll management, including salary structures, deductions, PF, ESI, gratuity, and commission calculations.

Semester VI

Commerce
Income Tax Law & Administration
Discipline Specific Course (DSC-A6), Semester-VI

Course Code: C24BCM601T

Credit: 4

60 Hrs (4 Hrs/Week)

Exam Time: 3 Hrs

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven short questions** covering the entire syllabus consisting of **2 marks** each. In addition to this, **Eight** more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective: To equip students with the knowledge of income tax computation, tax liabilities of various entities, procedural compliance, and the legal framework for tax assessment and recovery.

Unit – I

Computation of Total Income & Tax Liability of Individual, HUF, Partnership Firms; Association of Person or Body of Individuals; Rebates and Reliefs

Unit – II

Advance Payment of Tax, Procedural Compliance: Permanent Account Number, Tax Collection Account Number; Tax Deduction at Source & Tax Collection at Source; Recovery & Refund of Tax.

Unit – III

Income tax authorities and their powers; Filing of return of Income: Procedure of filing e-return and revised return; Assessment Procedure: types of return & assessment.

Unit-IV

Appeals & Revision: Appeals, Revisions, Search, Seizure, Penalty and Offences.

Note:

For internal assessment (10 marks), students should preferably be allotted a **Practical Filing Exercise**.

Practical Filing Exercise (10 Marks)

Task: Procedure of e-filing: ITR-1 & ITR-2 form based on provided data.

Steps:

- i. Fill in personal details (name, PAN, Aadhaar, etc.) (2 Marks)
- ii. Enter income details under the correct heads (salary, house property, capital gains, etc.). (4 Marks)
- iii. Claim applicable deductions (e.g., Section 80C, 80D, etc.). (2 Marks)
- iv. Verify and submit the return (simulated process). (2 Marks)

Suggested Readings (Latest Editions):

1. Singh, S.K., *Income Tax Law and Practice*, Sultan Chand & Sons.
2. Gaur, V.P. & Narang, D.B., *Income Tax Law and Practice*, Kalyani Publishers.
3. Ahuja, H. & Gupta, R., *Systematic Approach to Income Tax*, Bharat Law House.
4. Shukla, A. & Gupta, A., *Income Tax: A Detailed Study*, Taxmann.
5. Dinesh, A., *Direct Tax Laws*, Taxmann.

Course Outcomes:

After successful completion of the course, the students will be able to:

- CO1: Compute the total income and tax liability of individuals, HUFs, partnership firms/LLPs, and apply provisions of AMT.
- CO2: Understand procedural tax compliance, including PAN, TAN, TDS, TCS.
- CO3: Understand advance tax, and the process of filing and revising e-returns.
- CO4: Evaluate the procedures for tax assessment, appeals, revisions, recovery, refunds, and address penalties and offences under tax laws.

Commerce
Human Resource Management
Discipline Specific Course (DSC-B6), Semester-VI

Course Code: C24BCM602T

Credit: 4

60 Hrs (4 Hrs/Week)

External Marks: 70

Internal Marks: 30

Total Marks: 100

Exam Time: 3 Hrs

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven short questions** covering the entire syllabus consisting of **2 marks** each. In addition to this, **Eight** more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide a comprehensive understanding of human resource management principles, focusing on planning, recruitment, training, performance appraisal, compensation, and employee welfare to enhance organizational effectiveness.

Unit-I

Human Resource Management: Meaning, Concept and Importance of HRM, Evolution of HRM, Functions, Role and responsibilities of HR Manager. Emerging Challenges of Human Resource Management.

Unit-II

Human resource planning: objectives and importance of HRP, Job Analysis: Process of Job analysis, Recruitment and Selection; Orientation and Socialization; Human resource retention strategies. HR Outsourcing: Opportunities in India.

Unit-III

Human Resource Training and Development: Training Process, Methods of Manpower Training, Difference between Training and Development. Potential and Performance Appraisal: Process, need, methods and importance. Career Planning and Development.

Unit-IV

Compensation Management for Human Resources: Concept of Wages and Salaries, Factors affecting development of a sound compensation system, Types of wage rate systems. Group incentive plans: meaning and categories. Employee Health, Safety and Welfare.

Suggested Readings (Latest Editions):

1. Dessler, G., *Human Resource Management*, Pearson Education.
2. Bohlander, G. & Snell, S., *Human Resource Management*, Cengage Learning.
3. Aswathappa, K., *Human Resource and Personnel Management*, Tata McGraw Hill.
4. Venkatesh, D.N. & Jyothi, P., *Human Resource Management*, Oxford University Press.

Course Outcomes (COs)

After successful completion of the course, the students will be able to:

CO1: Understand the concept, functions, and evolving challenges of Human Resource Management (HRM).

CO2: Apply human resource planning, job analysis, recruitment, selection, and retention strategies effectively.

CO3: Implement training programs, performance appraisal systems, and career development processes.

CO4: Analyze compensation systems, wage structures, group incentive plans, and employee welfare policies.

Commerce
Financial Management

Discipline Specific Course (DSC-C6), Semester-VI

Course Code: C24BCM603T

Credit: 4

60 Hrs (4 Hrs/Week)

External Marks: 70

Internal Marks: 30

Total Marks: 100

Exam Time: 3 Hrs

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven short questions** covering the entire syllabus consisting of **2 marks** each. In addition to this, **Eight** more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective: To provide students a understanding of financial management principles, focusing on investment decisions, working capital management, cost of capital, capital structure, and dividend policies to optimize organizational financial performance.

Unit – I

Financial Management: Goals, functions and decisions. Time preference for money, Organization of Finance Functions., Financial goal: profit maximization vs. wealth maximization, Agency problems: Managers vs. shareholder's goals. Time value of money.

Unit – II

Capital Budgeting decisions –Introduction, Nature and types of investment decisions, methods: Pay-back period method, Net present value method, Internal rate of return method, profitability index method, NPV vs. PI, Measures of operating and financial leverage

Unit – III

Management of working capital: Concept of working capital, Determinants of working capital. Cash Management, Receivables Management: credit policy nature and goals. Inventory Management: nature, need and objectives. Cost of capital of different sources of finance, determining the components of cost of capital, the weighted average cost of capital.

Unit-IV

Capital Structure Planning and Policy, Capital structure theories and its determinants, Dividend Policies Models: Relevance and Irrelevance Models. Issues in Dividend Policies.

Suggested Readings (Latest Editions):

1. Ross, S.A., Westerfield, R.W., & Jaffe, J., *Corporate Finance*, McGraw-Hill Education.
2. Brealy, R.A., Myers, S.C., & Allen, F., *Principles of Corporate Finance*, McGraw-Hill Education.
3. Pandey, I.M., *Financial Management*, Vikas Publishing House.
4. Prasanna Chandra, *Financial Management: Theory and Practice*, Tata McGraw-Hill Education.
5. Khan, M.Y. & Jain, P.K., *Financial Management: Text, Problems and Cases*, Tata McGraw-Hill Education.

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Understand the goals, functions, and decisions of financial management, including the concept of time value of money and agency problems.

CO2: Apply capital budgeting techniques to evaluate investment decisions and analyze measures of operating and financial leverage.

CO3: Manage working capital effectively by understanding cash, receivables, and inventory management, and calculate the cost of capital using different methods.

CO4: Evaluate capital structure theories, formulate capital structure policies, and analyze various dividend models and their implications on corporate decision-making.

Commerce
Marketing Management
Minor Course (MIC-6), Semester-VI

Course Code: C24MIC603T
Credit: 4
60 Hrs (4 Hrs/Week)
Exam Time: 3 Hrs

External Marks: 70
Internal Marks: 30
Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven short questions** covering the entire syllabus consisting of **2 marks** each. In addition to this, **Eight** more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students with understand of marketing fundamentals, consumer behavior, product and pricing decisions, marketing channels, and IMC; and to explore digital marketing, social media, and marketing research for effective business strategies.

Unit-I

Introduction to Marketing; difference between marketing and selling; concepts of marketing and Emerging Trends in Marketing, marketing mix; marketing process; marketing environment, Market segmentation, targeting, and positioning. Marketing research and marketing information system.

Unit-II

Consumer behavior: Importance of Consumer Behavior, Consumer Buying Behavior, Post-Purchase Behavior and Customer Satisfaction, Role of Marketing Research in Consumer Insights, Influence of Digital Media on Consumer Choices.

Unit-III

Product decisions: New Product Development; product line decisions; Product Life Cycle; Branding decisions; packaging and labelling decisions. Innovation in Product and Brand Strategy, Pricing decisions.

Unit-IV

Marketing channels: Retailing, wholesaling, e-commerce models, warehousing and physical distribution; Integrated Marketing Communication (IMC): advertising, sales promotion, and public relations, digital marketing and social media strategies.

Suggested Readings (Latest Editions):

1. Kotler, P., & Keller, K.L., Marketing Management, Pearson Education.
2. Cincotta, M.R., & Kotabe, M., Marketing Management, Wiley.
3. Perreault, W.D., & McCarthy, E.J., Basic Marketing: A Global-Managerial Approach, McGraw-Hill Education.
4. Lamb, C.W., Hair, J.F., & McDaniel, C., MKTG: Principles of Marketing, Cengage Learning.
5. Pride, W.M., & Ferrell, O.C., Marketing: An Introduction, Cengage Learning.

Course Outcomes:

After successful completion of the course, the students will be able to:

- CO1: Define key marketing concepts, the marketing mix, and the marketing environment.
- CO2: Use segmentation, targeting, and positioning strategies in marketing decisions.
- CO3: Examine product, pricing, distribution, and promotional strategies.
- CO4: Assess the impact of digital marketing and develop marketing strategies.

Commerce
Application of Artificial Intelligence (AI) in Business
Vocational Course (VOC-6), Semester-VI

Course Code: C24VOC603T

External Marks: 35

Credit: 2

Internal Marks: 15

30 Hrs (4 Hrs/Week)

Total Marks: 50

Exam Time: 2 Hrs

Note: The Examiner is required to set five Questions in all. The first question will be compulsory consisting of **five** short questions covering the entire syllabus consisting of 3 marks each. In addition to this, four more questions (each question may be of 2 parts) will be set consisting of two questions from each unit. The student/candidate is required to attempt three questions in all selecting one question from each unit consisting of 10 marks each in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students with a comprehensive understanding of Artificial Intelligence, including its fundamentals, business applications, technological tools, ethical considerations, and strategic role in modern business decision-making.

Unit-I

Introduction to Artificial Intelligence – Definition, history, and scope of AI; Types of AI – Narrow AI, General AI, and Super AI; Differences between Artificial Intelligence, Machine Learning, and Deep Learning; Role of AI in modern business environments.

AI in Functional Areas of Business – Application of AI in various business domains including marketing (customer analytics, targeted advertising, recommendation engines), finance (credit scoring, fraud detection, AI in trading), human resources (AI in recruitment, employee analytics, HR chatbots), operations and supply chain (predictive maintenance, logistics optimization), and customer service (AI-driven helpdesks and virtual assistants).

Unit-II

Tools, Technologies, and Business Intelligence – Introduction to popular AI platforms such as IBM Watson, Google AI, and Microsoft Azure AI; Basics of Natural Language Processing (NLP), computer vision, and robotics; Application of AI in decision-making and predictive analytics; Role of AI in data visualization using tools like Tableau and Power BI.

Challenges, Ethics, and Future of AI in Business – Ethical concerns related to AI including bias, privacy, and surveillance; Legal implications and regulatory frameworks governing AI; Social impact of AI such as job displacement and inequality; The evolving future of AI in shaping business strategy and innovation.

Commerce

Application of Artificial Intelligence (AI) in Business (Lab)

Vocational Course (VOC-6), Semester-VI

Course Code: C24VOC603P

Credit: 2

30 Hrs (4 Hrs/Week)

Exam Time: 2 Hrs

Practical Objectives:

- To give hands-on training in the use of AI tools for business.
- To simulate real-world business problem-solving using AI models and platforms.

Suggested Practical Exercises:

1. AI Content Tools: Ethical use of AI Tools in content development

- Using ChatGPT/Bard for business email writing, report generation, and content creation.

2. Customer Sentiment Analysis:

- Using sentiment analysis tools to evaluate customer reviews (Python or web-based tools).

3. AI in Marketing:

- Using Canva AI/Magic Write or similar tools to design AI-generated ad content.

4. AI in Data Analytics:

- Using Excel for demand forecasting or sales prediction using simple AI models.

5. Mini Project:

- Group or individual project on any one functional area (e.g., "Role of AI in Retail Banking" or "Impact of AI on HR Recruitment").
- To be submitted as a written report and presented in viva.

- 6. Any other relevant exercise as per the discretion of examiner.

Suggested Readings (Latest Editions):

1. Artificial Intelligence in Business by Doug Rose
2. Prediction Machines by Ajay Agrawal, Joshua Gans, and Avi Goldfarb
3. AI Superpowers by Kai-Fu Lee
4. IBM Watson AI, Microsoft Learn AI, Google Cloud AI (Free resources)
5. Coursera/edX/LinkedIn Learning – AI in Business courses

Course Outcomes

After the successful completion of the course, students will be able to:

CO1: Understand the fundamental concepts, types, and evolution of Artificial Intelligence and its distinction from Machine Learning and Deep Learning.

CO2: Analyze the applications of AI across various business functions such as marketing, finance, human resources, operations, and customer service.

CO3: Explore and utilize popular AI tools and platforms like IBM Watson, Google AI, and Microsoft Azure AI for business decision-making.

CO4: Examine the ethical, legal, and social implications of AI in business and assess its role in shaping future business strategies and innovations.

External Marks: 35

Internal Marks: 15

Total Marks: 50