

Theory Paper

Part A Introduction		
Program: M.Com.	Class: M.Com. Sem. IV	Session: 2025-26

Subject: Artificial Intelligent for Business

1.	Course Code	P221 – Com 1 VAC	
2.	Course Title	Artificial Intelligent for Business	
3.	Course Type	VAC	
4.	Pre-requisite (If any)	M.Com. III Sem.	
5.	Course Learning outcomes (CLO)	<p>On successful completion of this course, students will: -</p> <ol style="list-style-type: none"> 1. Understand the current nature of AI in business and its role in delivering business value and enabling new business models. 2. Extend their knowledge of robotics to Software Robots, particularly those used for Robotic Process Automation, and understand how to make business processes more efficient. 3. Comprehend the strategic implications of AI. 4. Identify the challenges and risks associated with AI. 	
6.	Credit Value	2	
7.	Total Marks	Max. Marks 40+60	Mini. Passing marks: 40

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Part B- Content of the Course

Total No. of Lectures

30

Unit	Topics	No. of Lectures
1.	Introduction to Artificial Intelligent, Application of AI in business decision making, machine learning, natural language processing transformers	10
2.	Autonomous vehicles, robotics, robotic process automation, ChatGPT.	10
3.	Strategic implications of AI, challenges, risk and ethical consideration, regulating AI.	10
Keywords/Tags: Artificial Intelligent, robotics, machine learning, AI tools; risk and ethics etc.		

Part C- Learning Resources

Text Books, Reference books, Other Resources

1. Ajay Agrawal, Joshua Gans and Avi Goldfarb- 'The Simple Economics of Artificial Intelligent', Harvard Business Review Press.
2. Margaret Boden, - 'AI: Its Nature and Future', Oxford University Press.
3. Stuart Russel and Peter Norving, - 'Artificial Intelligence: A Modern Approach', 3rd edition, Pearson.
4. Brett Lantz, - 'Machine Learning with R', 2nd edition, Packt Publishing.
5. Luciano Floridi, - 'The Cambridge Handbook of Information and Computer Ethics', Cambridge University Press.
6. Paul and James Wilson, - 'Human + Machine: Reimagining Work in the Age of AI', Harvard Business Review Press.

Part D- Assessment and Evaluation


Suggested Continuous Evaluation Methods:

Maximum Marks: 100

Continuous Comprehensive Evaluation (CCE): 40 Marks University Exam (UE):
60 Marks

Internal Assessment: Continuous Comprehensive Evaluation (CCE)	Class Test Assignment/presentation As Per Ordinance- 14(2)	
External Assessment: University Exam Section Time: 2 Hours	Section(A): Short Question Section (B): Long Question	

Any remarks/Suggestions:



Part A: Introduction

Program: Post Graduation Class: M.Com. Year: Sem.: Session: 25-26

Subject: Management

1	Course Code	VAC
2	Course Title	Business Ethics
3	Course type	Value-added Course (CHM)
4	Pre-requisite (if any)	No Pre-requisites
5	Course Learning Outcomes (CLO)	<p>After completing this course, the student shall be able to:</p> <ol style="list-style-type: none"> 1. Assess and examine the significant contemporary ethical issues and challenges existing in Business today. 2. Interpret the role of Business Managers and Enterprises for Societal Benefits. 3. Examine ethical dilemmas and decision-making frameworks. 4. Identify the approaches at the personal, organizational and societal levels for ethical decision-making.
6	Credit Value	2 (Theory)
7	Total marks	Max. Marks: 100 Assessment and Evaluation as per VAC Guidelines

Part B: Contents of the Course

Unit	Topics	No. of Lect./ Hrs.
Unit-1	Introduction to Business Ethics: Meaning, Definition & nature, Morals and Ethics, importance of Business Ethics, Causes of Unethical behaviour Characteristics of Ethical Problems in Management, Ethical theories; Causes of unethical behaviour; Work ethic, Values, Norms, Beliefs and Standards.	6
Unit-2	The Institutionalization of Business Ethics: Ethics and organisation, Ethics in practice- in functional areas (Like HR, Marketing, Finance), Intellectual Property rights, Code of ethics; Competitiveness, organizational size, profitability and ethics, Developing an Effective Ethics Program.	6
Unit-3	Ethical Decision-Making and Ethical Leadership:	6

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(2)

Models of Decision making, Individual Factors: Moral Philosophies and Values, Indianism and Indian Value Systems, Servant Leadership.

Unit-4

Business Ethics and Audit: Corporate Ethics and Ethical Business Behaviour, Audit of Ethical Behaviour, Business Practices and Social Audit

Unit-5

Business Ethics and Business Development: Concept of Globalization and Global business Network, Relationship between Business, Business Ethics and Business development, Ethics in Global Economy, Marketing Ethics in Foreign Trade, Role of ethics in developing civilized Global Business.

Keywords/Tags: Business Ethics, Institutionalization of Business Ethics, Ethical Decision-making, Business development

Part C: Learning Resources

Textbooks, Reference Books, Other Resources

S. No.	Title of Book/Resource	Author(s)	Publisher
1	Business Ethics	CSV Murthy	Himalaya Publishing House
2	Ethics in Management	S.A. Sherlekar	Himalaya Publishing House
3	Business and its Environment	Davis, Kaith and Blostorm	McGraw Hills Publications
4	Business Ethics and Corporate Governance	----	ICFAI publication
5	The International Business Environment	Hamilton	Oxford Press

Suggested Digital Platforms, weblinks:

S. No.	Weblinks
1	https://onlinecourses.nptel.ac.in (Business Ethics by Prof. Susmita Mukhopadhyay, IIT, Kharagpur)
2	https://onlinecourses.swam2.ac.in (Business Ethics by Prof. Archana Vechalekar, Savitribai Phule pune University)

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Part A: Introduction

Program: Post Graduation Class: M.Com. Year: 1st Sem.: IVth Session: 25-26

Subject: BUSINESS ANALYTICS

1	Course Code	VAC
2	Course Title	BUSINESS ANALYTICS
3	Course type	Value Added Course (EES)
4	Pre-requisite (if any)	Studied Business Statistics and basic knowledge of MS Excel.
5	Course Learning Outcomes (CLO)	<p>After successfully completing this course, the student shall be able to:</p> <ol style="list-style-type: none"> 1. Understand the concept and practices of Business Analytics. 2. Learn about application of business analytics to real world problems. 3. Learn Data Preparation, Summarisation and Visualisation Using spreadsheet. 4. Understand concepts of Descriptive, Prescriptive and Predictive Analytics.
6	Credit Value	2
7	Total marks	Max. Marks: 100 Assessment and Evaluation as per VAC Guidelines

Part B: Contents of the Course

Unit	Topics	No. of Lectures (hrs.)
Unit-1	Introduction to business analytics, Data Scientist vs. Data Engineer vs. Business Analyst, , Categories of Business Analytical methods and models, Analyst Role in Business Analytics Model, Application of Business Analytics: Retail Analytics, Marketing Analytics, Financial Analytics, Healthcare Analytics, Supply Chain Analytics, Career in Business Analytics.	6 hrs. (T)
Unit-2	Data and Data Science; Data analytics and data analysis, Classification of Analytics, Application of analytics in business, Types of data: nominal, ordinal, scale; Big Data and its characteristics, Applications of Big data.	6 hrs (T)

Challenges in data analytics

Unit-3	Descriptive analytics: Overview of Description Statistics (Central Tendency, Variability)	6 hrs. (T)
Unit-4	Data Preparation, Summarisation and Visualisation Using spreadsheet. Data Preparation and Cleaning. Sort and filter, Conditional formatting, Text to Column, Removing Duplicates, Data Validation, identifying outliers in the data, covariance and correlation matrix, Moving Averages, Finding the missing value from data; Summarisation; Visualisation: scatter plots, line charts, histogram, etc., Pivot Tables, pivot charts and interactive dashboards.	6 hrs. (P)
Unit-5	Predictive Analytics and Prescriptive analytics: Concept, Meaning, Nature, Importance and applications	6 hrs. (T)
Keywords/Tags:	Business Analytics, Data and Data Science, Descriptive analytics, Predictive Analytics and Prescriptive analytics, Data Visualisation.	

Part C: Learning Resources

Textbooks, Reference Books, Other Resources

S. No.	Title of Book/Resource	Author(s)	Publisher
1	Business analytics: the science of data driven decision making	Kumar, D. U. (2017).	Wiley, New Jersey, United States
2	Business analytics—an application focus	Rao, P. H. (2013)	PHI Learning Private Limited, New Delhi
3	Essentials of Business Analytics: An Introduction to the methodology and its application	Bhimasankaram Pochiraju, Sridhar Seshadri	Springer
4	Business Analytics	Albright & Winston	Cengage Learning
5	Business Analytics	Banerjee and Banerjee	SAGE Publishing
6	Excel 2019 Bible	M. Alexander and R. Kusleika	Wiley
7	Predictive Analytics: The Power to Predict Who Will Click, Buy, Lie, or Die	Eric Siegel	Wiley

Suggested Digital Platforms, weblinks:

S. No.	Description
1	https://onlinecourses.nptel.ac.in (Business Analytics for Management Decisions by Prof. Rudra R. Pradhan, IIT, Kharagpur)
2	https://onlinecourses.nptel.ac.in (Business Intelligence and Analytics by Prof. Saji K. Mathew, IIT, Madras)
3	https://onlinecourses.swayam2.ac.in (Pedagogy for Business Analytics by Dr. P. Jakulin Divya Mary, NITTTR, Chennai)
4	https://onlinecourses.swayam2.ac.in (Predictive Analytics by Dinesh Kumar, IIM, Bangalore)

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PART A: Introduction			
Program: 2 Year PG Programme in Commerce		Class: IV Semester	Year: 2026 Session: 2026-27
SUBJECT: VAC (CHM/EESC)			
1	Course Code	VAC	
2	Course Title	Employability and Entrepreneurship Skill course	
3	Course Type (Core Course/Elective/ Generic Elective/ Vocational/Ability Enhancement Course (AEC)/....)	Core Course	
4	Pre-Requisite (if Any)	A student may be admitted to a 2 year PG programme after completing 3 year Bachelor Degree, subject to eligibility conditions of that PG programme.	
5	Course Learning Outcomes (CLO)	<ul style="list-style-type: none"> Students will be able to understand and apply Constitutional, Human, and Moral Values in personal and professional life, promoting ethical decision-making and responsible citizenship. Students will develop employability and entrepreneurial skills such as communication, problem-solving, and teamwork to effectively perform in professional environments. 	
6	Credit Value	(Credit) 2	
7	Total Marks	Max. Marks: 100	Min. Pass Marks: 33
PART B: Content of the Course			
Total no of Lectures – Tutorials- Practical (in hours per week): 2 Hours			
L-T-P: 30			
<p>Note: VAC (CHM/EESC) Value-added courses are designed to enhance student's employability, career prospects and personal growth.</p> <p>Constitutional, Human & Moral Values (CHM) are 'Value Added Courses' aiming to impart the education and practices on Constitutional, human & Moral Values and Intellectual Property Rights (IPR)</p> <p>Employability and Entrepreneurship Skills Course (EESC) aims at enhancing the employability skills and developing attributes which are essential for generating employment potential and preparing for the effective performance at workplace.</p>			
Part C-Learning Resources			
Text Books, Reference Books, Other Resources			
Suggested Readings:			
Suggested web links:			
Suggested equivalent online courses:through NPTEL, SWAYAM Portal			
Part D-Assessment and Evaluation			

Suggested Continuous Evaluation Methods:

Maximum Marks

:100

**External Evaluation
(Term End Examination)**

100

Any remarks/ suggestions:

Note:

1. Theoretical exposition should be accompanied by Discussions, Case-Studies preferably with Indian Context, Presentations, and Industry Based Assignments.
2. References from Updated Journals in UGC Care List.

