

Proceedings of the Principal, NPS Govt. Degree College for Women(A), Chittoor
Present: Dr. K. Manohar

Rc.No. COM/BFS/ 01 /NPSGDCW/UG-BoS/2025-26 dt. 28-09-2025

Subject: NPS GDC Women(A), Chittoor – UG Board of Studies (BoS) – Nomination of Members – Orders issued.

Ref.: 1. UGC Guidelines of for Autonomous Colleges – 2023.

2. Proc. of the VC No: SVU/C-III (3)/BoS/Smt. N.P.S. Govt. Coll/chi/2025

Order

The Principal, NPS GDC Women(A) pleased to inform that to conduct Board of Studies Members meeting in the subject of commerce B.Com BFSI for the academic years 2025-26 to 2027-28 to the concerned course or till the date of your retirement / transfer whichever is earlier. Following the norms of the UGC Regulations, 2023.

A copy of the list of members of the Board of Studies of Commerce is herewith enclosed for your information. Your acceptance is a pleasure to serve in the board and the college expects your valuable advice / suggestions during the above period.

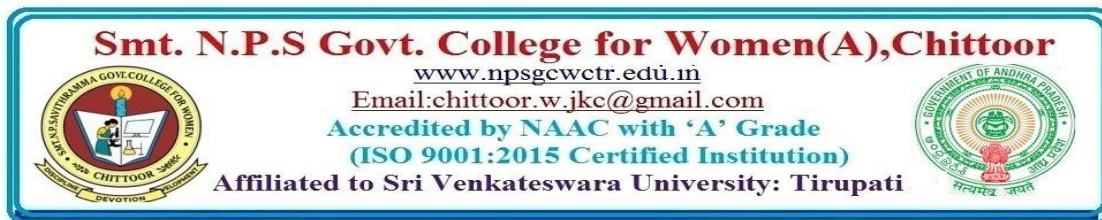
S.NO	Name & Designation	Chairperson/ Member	Signature
1	Dr. T. Vinila	Chairperson	
2	Prof.P.Mohan Reddy	University Nominee	
3	Prof.Raghnadha Reddy	University Nominee	
4	Dr.K.Nandeeswaraiyah	Subject experts by University	
5	Dr.V.Maslamani	Subject expert	
6	Dr.k.Sankar Reddy	Subject expert	
7	Sri.A.M.Narendra kumar	Industrialist	
8	Dr.J.Ramadevi	Member	
9	2.N.Kasturamma	Member	
10	G.Yamuna	Alumni	

The above members are requested to attend the BoS meeting for the first autonomous UG-Batch 2025-26 and share their valuable, Suggestion on the following functionalities.

- Prepare the syllabi for the subject keeping in view the objectives of the College, interest of the stakeholders and national recruitment for consideration and approval of the IQAC and Academic Cell.
- Suggest methodologies for innovative teaching and evaluation techniques.
- Suggest the panel of names to the Academic Council for appointment of Examiners
- Coordinate research, teaching, extension and other activities in the department and the college.
- Suggest CLO,PLO, and subject experts to develop question bank in compliance with bloom's
- Taxamony

The above said members are requested to bestow their services for the successful organization of the events whenever scheduled.

Principal



Department of Commerce & Management
BOARD OF STUDIES MEMBERS ACADEMIC YEAR 2025-2026 to 2027-28

S.NO	Category	Name & Designation	Chairperson/ Member
1	Chairperson	Dr. T.VINILA Lecturer in Commerce Smt.N.P.S GDC For women(A) Chittoor.	Faculty Mobile: 8897799816 thadipallivinila@gmail.com
2	Members of the Department	1.Dr.J.Ramadevi Lecturer in Commerce 2.N.Kasturamma Lecturer in Commerce	Members Mobile: 9177639191 Email: jaanujeswi@gmail.com Mobile:9492067954 Email: kasturamma05@gmail.com
3	One expert from to be nominated by the Vice- Chancellor	Prof.P.Mohan Reddy Dept.of Commerce SVU College of CM & CS Tirupathi	University Nominee Mobile:9849063909 Email:dr.pmohanreddy@gmail.com
4	One Experts in the Subject nominated by Vice-Chancellor	Prof.Raghunadha Reddy Dept.of Management SVU College of CM & CS Tirupathi	University Nominee Mobile:9346234167 Email:dr.reddy@gmail.com
5	One Experts in the Subject from outside the college to be nominated by University	Dr.K.Nandeeswaraiah Lecturer in Commerce SVCR Govt. Degree College Palamaner	Subject experts by University Mobile:9440396477 Email:knadeeswae@gmail.com
6	Two Experts in the Subject from outside the college to be nominated by Academic council	1.Dr.V.Maslamani Lecturer in Commerce GDC Pakala Tirupathi dt. 2.Dr.k.Sankar Reddy Lecturer in commerce GDC,Vedurukuppam.	Mobile:9290198731 Email id:vm4606@gmail.com Mobile: 9866415051 Email id :sankar.nali@gmail.com

7	Representative from the Industry/ Corporate Sector	A.M.Narendra kumar District Tourism Officer Chittoor	Mobile: 9441392480 Email: amnarendrakumar@gmail.com
8	One Meritorious Alumnus	G.Yamuna Guest faculty in Commerce Smt.N.P.S GDC For women(A) Chittoor	Mobile: 9502377593 Email id:yamunabujji1984@gmail.com

Signature of the chairperson

Signature of the BOS Members



Department of Commerce

ACADEMIC YEAR 2025-2026

UG B.COM BFSI HONOURS

BOARD OF STUDIES MEMBERS

MINUTES OF THE MEETING

The 1st meeting of BOS in Commerce to be held on 30-10 -2025 at 11.00AM

Agenda:

1. To discuss
2. Approval for UG B.Com BFSI Course structure of Commerce
3. Approval for changes in the UG **B.COM BFSI** I Semester paper entitled Business & Applied law, Business economics, Banking Theory and Practices and Accounts Assistant as skill paper and II Semester Taxation, Branch Banking Operations, Social Media marketing and advertising and GST as skill course. Model question paper and blue print.
4. Panel of question paper setters and examiners.
5. Pedagogy of Teaching – learning as per UGC guidelines
6. Additional Inputs to the Curriculum
7. Internal assessment component and additional credits for extra - curricular activities.
8. Evaluation and assessment pattern.
9. Introduction of new certificate and diploma courses
10. Other academic and extra-curricular activities of the department
11. Any other proposal with permission of the chair.

Signature of the Chairman

Signature of the BOS Members



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Department of Commerce

ACADEMIC YEAR 2025-2026

UG B.COM BFSI HONOURS

Resolution of the BoS Meeting for I &II Semesters

In the present BOS meeting the following resolutions were made and unanimously approved by the committee. The decisions / changes wherever necessary, taken at college level may be adopted in the consecutive academic years on the date of BOS meeting conducted 30-10-2025, 11:30 am.

Resolutions of the Meeting :

It is resolved unanimously

1. The college was conferred with autonomy by the UGC in the month 04-09-2024. Subsequently, the college submitted letters to the parent university(SVU), UGC and to the Govt. of AP for constitution of Statutory Bodies and release of notification by the affiliating university. The Registrar, S.V. University issued notification and directed to implement autonomy from the academic year 2025-26. The college prepared its own academic schedule after the conferment of autonomy. Accordingly, the college has been implementing autonomy for I year degree I & II semester students from the date of issuance of notification on adhoc basis following the academic regulations of the parent university and covered the prescribed syllabus in the first semester by making certain changes. The syllabus, course structure, model question papers and blue print are placed before the committee for ratification.
2. As per the academic schedule for I semester of I year students was started on 22-09-2025 and the academic instruction has been given to the students as per the syllabus designed by the internal BOS members. It is placed before the committee for constructive suggestions for

further improvement keeping in view the local needs / market demand / industry-needs / employment generation as per the UGC Regulations 2023.

3. Resolved to ratify the panel of question paper setters nominated for UG I year semester I Examinations.
4. Resolved to follow the pedagogy of teaching / learning strategies as per the UGC guidelines.
5. Resolved to use additional inputs to enrich the curriculum and enlighten the students on academic performance.
6. To include internal assessment components and additional credits for extracurricular activities of the students.
7. To follow the evaluation and assessment pattern strictly adhering the UGC norms and guidelines.
8. To introduce new certificate and diploma courses related to subject and other courses deemed to be useful for the students.
9. To take the valuable suggestions of the BOS on academic and extra-curricular activities to be taken up at department level for strengthening the academic instruction to the students.
10. If any discussion related to academic matters including extracurricular activities may be included as the last resolution.

Signature of the BoS Chairman

Signature of the BOS Members

Department of Commerce
FOR UG B.COM BFSI HONOURS
ACADEMIC YEAR 2025-2026
APSCHE COURSE STRUCTURE

Credit Framework of B.Com. BFSI(AEDP)with Apprenticeship from 2025-26																											
Semester	Major (4Cr)			Minor (4Cr)			AECC - Languages (3 Cr)			MultiDisny' (2Cr)			Skill Enhancement Courses(2Cr)			OOTC			(VAC)IKS# Eny.Edn* (2 Cr)			Total					
	C	H	Cr	C	H	Cr	C	H	Cr	C	H	Cr	C	H	Cr	C	H	Cr	C	H	Cr	C	H	Cr			
Sem1	3	12	12				2	8	6				2	12(8+4)	8						7	32	26				
Sem2	3	12	12				2	8	6	1	2	2	2	12(8+4)	8				1#	2	0	9	37	28			
Community Service Project of a minimum of 80 hours with 1Credits.																						1					
Sem3	4	16	16				2	8	6	1	2	2	2	8(6+2)	6						9	34	30				
Sem4	4	16	16							1	2	2	2	8(6+2)	6				1*	2	2	8	30	26			
Sem5																							20				
Sem6																							20				
3-YR	14		56				6		18	3		6	8		28				1+1		2	33	151				
Sem7	3	12	12										2	8	8	1	2	2	1#	2	0	6	24	22			
Sem8	3	12	12										2	8	8	1	2	2	1#	2	0	6	24	22			
4-YR	20		80				6		18	3		6	12		44	2		4				45	195				
C	Courses						H	Hours						Cr	Credits						OOTC Open Online Trans disciplinary						
#	Indian Knowledge Systems-Audit Course												*	Environ Edn													

NOTE: For B.Com courses, the number of instructional hours shall be five(5)for courses involving problem-solving, and four (4)for course comprising only theory.

Curriculum Framework of B.Com BFSI(AEDP) from the A.Y. 2025-26				
Major with CSP&V and VI Semesters Apprenticeship				
4th Year - Semester VII				
Sl.No	Category	Course No	No. of Hours	No. of Credits
			Theory	Theory
	Major-Core	XVI	4	4
	Major-Core	XVII	4	4
1	Major-Core	XVIII	4	4
2	Major-Elective	XIX	4	4
	Major-Elective	XX	4	4
4	OOTC	I	4	2
	IKS	I	2	Audit Course
End of Semester VI of 3rd Year			7	26
End of Semester VI of 3rd Year			26	22
4th Year - Semester VIII				
Sl.No	Category	Course No	No. of Hours	No. of Credits
			Theory	Theory
1	Major-Core	XXI	4	4
2	Major-Core	XXII	4	4
3	Major-Core	XXIII	4	4
4	Major-Elective	XXIV	4	4
5	Major-Elective	XXV	4	4
6	OOTC	II	4	2
7	IKS	II	2	Audit Course
End of Semester VI of 3rd Year			7	26
End of Semester VI of 3rd Year			26	22

Curriculum Framework of B.Com BESI (AEDP) from the A.Y. 2025-26

Major + with CSP & V and VI Semesters Apprenticeship

1st Year - Semester I

Sl.No.	Category	Course No	No. of Hours	No. of credits
1	Business & Applied Law	I	4	4
2	Business Economics	II	4	4
4	Banking Theory & Practice	III	4	4
5	AECC-English	I	4	3
6	AECC-MIL (Telugu/Hindi/Sanskrit)	I	4	3
7	Multidisciplinary Course	0	0	0
8	Skill Enhancement Course (SEC) Intro to Artificial Intelligence	I	4+ 2(Practice)	4
9	Accountant Assistant		6	4
End of Semester I of 1st Year		7	32	26

1st Year - Semester II

Sl.No.	Category	Course No	No. of Hours	No. of Credits
1	Taxation	IV	5	4
2	Branch Banking Operations	V	4	4
3	Social Media Marketing and Advertising	VI	4	4
4	AECC-English	II	4	3
5	AECC-MIL (Telugu/Hindi/Sanskrit)	II	4	3
6	Multidisciplinary Course	I	2	2
7	Skill Enhancement Course (SEC) Application of Artificial Intelligence (Discipline Specific)	II	4+ 2(Practice)	4
8	Indian Knowledge System	I	2	0
9	GST Assistant	II	6	4
10	Community Service Project (minimum of 80 hours with 1 Credits)			1
End of Semester II of 1st Year		9	37	28

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Department of Commerce

FOR UG B.COM BFSI HONOURS ACADEMIC YEAR 2025-2026

Sl. No	Course Codes	Course	Internal	External	Max. Marks	hrs	Credits
1	25BFS101T	Business & Applied Law	30	70	100	4	4
2	25BFS102T	Business Economics	30	70	100	4	4
3	25BFS103T	Banking theory and Practice	30	70	100	4	4
4	25BFS101S	Account Assistant	30	70	100	6	4
5	25BCS101S 25BCS101L	Artificial Intelligence	30	70	100	6	4

PSO1	Ability to understand practical applications of Banking ,Insurance and Financial Services theories.
PSO2	To impart knowledge regarding the component so Indian Financial System
PSO3	To provide in depth understanding of different a venues of financial system viz. Capital markets, banking, insurance, mutual funds & other related services.
PSO4	To enable the students to understand the role & functioning of regulatory bodies in Financial Sector
PSO5	To equip the students with skills required to operate in competitive environment in the Financial Service Sector.



**I B. Com HONOURS IN BANKING FINANCIAL SERVICES & INSURANCE
SEMESTER –I: COMMERCE PAPER – I
BUSINESS AND APPLIED LAW**

Credits: 04

course code : 25BFS101T

Teaching Hrs/Week : 4

SYLLABUS

Course Objectives:

- To provide a comprehensive understanding of applied Indian business laws,
- To appraise the merits and demerits of legal compliance, and ethical decision-making.

UNIT:1 INTRODUCTION TO INDIAN BUSINESS LAW

Overview of the Indian legal system-Sources of Business Law- - key legal concepts of Indian legal laws - Role of Law in Business- Indian Contract Act, 1872: Principles of Indian Contract Act - Essentials of valid contract.

UNIT: 2 REGULATORY FRAMEWORK FOR BUSINESS IN INDIA

Role of regulatory agencies: Securities Exchange Board of India-Reserve Bank of India-Insurance Regulatory and Development Authority – Negotiable Instruments Act, 1881.

UNIT: 3 CORPORATE LAWS AND BUSINESS ORGANIZATIONS

Companies Act 2013: Incorporation and registration of companies - governance requirements for Indian companies - Partnership Act: Formation and types of Partnerships- Rights and Duties of partners- Dissolution of partnerships Limited Liability Partnerships (LLPs): Formation and Registration of LLPs

UNIT: 4 INTELLECTUAL PROPERTY RIGHTS (IPR) IN INDIA

Intellectual Property Laws in India: Indian Patents Act, 1970- Trademarks Act, 1999 - Copyright Act, 1957 - Geographical Indications (GI) protection

UNIT: 5 EMERGING AREAS IN INDIAN BUSINESS LAW

Start-up and Entrepreneurship Laws: Legal framework for start-ups in India- Incentives and support mechanisms for start-ups- Overview of e-commerce laws and electronic contracts

REFEENCES: TEXT BOOKS:

- Elements of Business Law By N D Kapoor
- Business Law For Management By Bulchandani
- Company Law By Avtar Singh

SUGGESTED READINGS:

1. Arora Sushma– Business Law– Taxmann Publication
2. Business Laws: Das & Roy, Oxford University Press
3. Tulsian, P.C, Business Law, S.Chand.
4. Maheshwari & Maheshwari, Business Law, National Publishing House, New Delhi.
5. Legal journals
6. Legal databases and online resources (Manupatra, SCC Online)

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**I B. Com HONOURS IN BANKING FINANCIAL SERVICES & INSURANCE
 SEMESTER –I: COMMERCE PAPER – I
 BUSINESS AND APPLIED LAW**

Subject: Business and Applied Law

Code: 25BFS101T

BLUE PRINT FOR THE MODEL PAPER

S. NO	Type of Question	To be given in the Question Paper			To be answered		
		No. of Questions	Marks allotted to each question	Total Marks	No. of Questions	Marks allotted to each question	Total Marks
2	Section - A (Short Questions)	10	5	50	5	4	20
3	Section – B (Essay Questions)	10	10	100	5	10	50
Total Marks				150	Total Marks		70

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 SEMESTER –I: COMMERCE PAPER – I
 BUSINESS AND APPLIED LAW**

Subject: Business and Applied Law

Code: 25BFS101T

BLUE PRINT FOR THE QUESTION PAPER SETTING

Chapter Name	Short questions 5 marks	Essay questions 10 marks
UNIT – I	2	2
UNIT – II	2	2
UNIT – III	2	2
UNIT – IV	2	2
UNIT – V	2	2
Total No. of Questions	10	10

Signature of the Chairman

Signature of the BOS Members



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**I B. Com HONOURS IN BANKING FINANCIAL SERVICES & INSURANCE
SEMESTER –I: COMMERCE PAPER – I
BUSINESS & APPLIED LAW**

Time :3hrs

Code: 25BFS101T

Max Marks : 70

MODEL QUESTION PAPER

SECTION – A

Answer any Five of the following Questions

5X4 =20 Marks

1. Valid Contract
2. Negotiable Instruments Act
3. Partnership Deed
4. Trade Marks
5. E-Commerce Laws
6. IRDA
7. SEBI
8. Startups
9. Intellectual Rights
10. Companies Act-2013

SECTION – B

Answer any ONE question from each UNIT:

(5 × 10 = 50 Marks)

UNIT – I

11.Explain the essential elements of a valid contract.

OR

12.Role of Law in Business.

UNIT – II

13.Explain the role of RBI.

OR

14.Write about the powers of SEBI.

UNIT – III

15.Types of partners.

OR

16.Limited Liability Partnership.

UNIT – IV

17.Discuss about IRDA.

OR

18.Incentives and support mechanisms for start-ups.

UNIT – V

19.Discuss about the Copyright Act, 1957 and the Indian Patents Act, 1970.

OR

20.Overview of E-Commerce Laws and Electronic Contracts.

Signature of the BOS Chairman

Signature of the Members



**I B. Com HONOURS IN BANKING FINANCIAL SERVICES & INSURANCE
 SEMESTER –I: COMMERCE PAPER – II
 BUSINESS ECONOMICS**

25BFS102T

Name of the Programme : B.Com

Name of the Specific Programme (Group) : BFSI (Honors)

Semester : I

Name of the Course (Paper) : Business Economics

Paper Code : 25BFS102T

Course Outcomes : At the end of the course students able to

CO1	To understanding economic principles and fundamental economic concepts relevant to business decisions
CO2	To understanding factors influencing demand and supply and their implications for pricing and production
CO3	To develop skills in evaluating the costs and market competitions
CO4	To create awareness of global economic factors and their influence on domestic business operations

Signature of the BOS Members

- 1.
- 2.
- 3.
- 4.
- 5.



**I B. Com HONOURS IN BANKING FINANCIAL SERVICES & INSURANCE
SEMESTER –I: COMMERCE PAPER – II
BUSINESS ECONOMICS**

Credits: 04

25BFS102T

Teaching Hrs/Week : 4

SYLLABUS

Course Objectives:

- To understand the basic micro and macro-economic concepts and Theories applicable to business decision-making.
- To appraise the importance of economic approaches in business decision – making.

UNIT-I: Introduction to Business Economics

Definition and scope of Business Economics- Circular Flow of Activity - Nature of the Firm - Objectives of Firms -Nature of Economic Laws – Methods of Economic Enquiry – Meaning of Micro and Macro Economics – Fundamental Concepts – Wants – Utility- Value - Wealth- Welfare.

UNIT-II: Demand & Supply Analysis

Meaning of Demand - Types of Demand – Determinants of Demand – Law of Demand – Marginal Utility Analysis – Elasticity of Demand – Consumer's Surplus - Supply Analysis – Meaning - Factors of Production - Land, Labour Capital and Organization – Law of Returns – Production Function – Return to Scale

UNIT- III: Cost and Output Analysis

Different Cost concepts–Marginal and Average Cost–Relationship– Long run and Short run cost curves–Revenue curves of firms. Market Structure – Perfect Competition – Monopoly – Monopolistic Competition –Duopoly – Oligopoly

UNIT- IV: National Income


Concepts – Measurement of National Income – Business Cycles: Various Phases – Important implications for Business – Appropriate Strategies and Policies both at the Macro and Micro Levels.

UNIT –V: Globalisation


Implication to the Indian Economy–Theory of International Trade – Balance of Trade – Balance of Payments: Current Situation and Future Prospects.- Foreign Exchange Markets and Exchange Rate Determination - Factors influencing exchange rates.

References:

1. Varshney R.L.&Maheswari, Managerial Economics
2. Joel Dean, Managerial Economics
3. Mithani and VSR.Murthy, Fundamentals of Business Economics



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SEMESTER –I: COMMERCE PAPER – II
BUSINESS ECONOMICS**

25BFS102T

BLUE PRINT FOR THE MODEL PAPER

S. NO	Type of Question	To be given in the Question Paper			To be answered		
		No. of Question	Marks allotted to each question	Total Marks	No. of Questions	Marks allotted to each question	Total Marks
1	Section - A (Short Questions)	10	5	50	5	4	20
2	Section - B (Essay Questions)	10	10	100	5	10	50
Total Marks				150	Total Marks		70

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 SEMESTER –I: COMMERCE PAPER –II
 BUSINESS ECONOMICS
 Code: 25BFS101T**

BLUE PRINT FOR THE QUESTION PAPER SETTING

Chapter Name	Short questions 5 marks	Essay questions 10 marks
UNIT – I	2	2
UNIT – II	2	2
UNIT – III	2	2
UNIT – IV	2	2
UNIT – V	2	2
Total No. of Questions	10	10

Signature of the Chairman

Signature of the BOS Members



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**I B. Com HONOURS IN BANKING FINANCIAL SERVICES & INSURANCE
SEMESTER –I: COMMERCE PAPER – II
BUSINESS ECONOMICS**

Time :3hrs

Max Marks : 70

MODEL QUESTION PAPER

Time : 3Hrs

Max. Marks : 70

PART – A

I. Answer any Five from the following Questions.

(5 x 4 = 20)

1. Define Business Economics and explain its scope.
2. What do you mean by the Circular Flow of Economic Activity?
3. Difference between Microeconomics and Macroeconomics.
4. What are the main determinants of demand?
5. State the Law of Demand and explain its exceptions.
6. Define Elasticity of Demand. What are its types?
7. Explain the concept of Marginal and Average Cost.
8. What are the characteristics of Perfect Competition?
9. Define National Income and explain its importance.
10. Write a short note on Balance of Payments

PART – B

II. Answer one question from each unit of the following Questions (internal choice).

(5 x 10 = 50)

UNIT - I

Define Business Economics. Discuss its nature, scope, and importance.

(OR)

12. Explain the objectives of firms and discuss the nature of economic laws and methods of economic enquiry.

UNIT - II

13. What is demand? Explain the Law of Demand and the factors determining demand for a

commodity.

(OR)

14. Discuss Elasticity of Demand and explain the concept of Consumer's Surplus. Also describe the Law of Returns.

UNIT - III

15. Explain the different cost concepts and show the relationship between marginal cost and Average cost with diagrams.

(OR)

16. Discuss the different types of market structures – Perfect Competition, Monopoly, Monopolistic Competition.

UNIT – IV

17. Define National Income. Explain the different methods of measuring national income.

(OR)

18. Write short notes on:

- a) Phases of Business Cycles
- b) Strategies and policies to overcome business cycles.

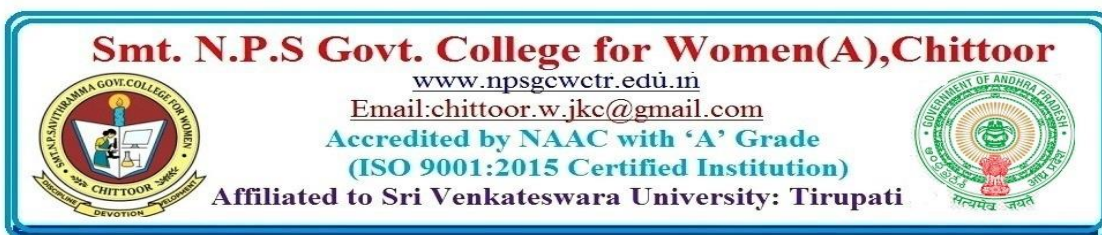
UNIT – V

19. Explain the impact of globalisation on the Indian economy

(OR)

20. Write notes on:

- a) Balance of Trade and Balance of Payments
- b) Foreign Exchange Markets and factors influencing exchange rates.



**I B. Com HONOURS IN BANKING FINANCIAL SERVICES & INSURANCE
 SEMESTER –I: COMMERCE PAPER – III
 Banking Theory and Practices**

Name of the Programme	:B.Com
Name of the Specific Programme (Group)	: BFSI (Honors)
Semester	: I
Name of the Course (Paper)	: Banking theory and practices
Course Outcomes	: At the end of the course students able to

Total No.of Hours per week:4

Total Credits: 4

Course Objectives:

- To Provide an understanding of the Indian banking system.
- To provide awareness of the day-to-day Banking operations.

Course Outcomes:

After completion of the course, the student will able to:

- Explain the different types of commercial banks.
- Discuss the consequences of Liberalizationon Banking Sector.
- Distinguish between Unit Banking and Branch Banking
- Analyse the innovations in Banking Sector.
- AppraisethegeneralandspecificrelationshipbetweenBankerandCustomer.
- Explain the different lending processes that are in vogue in a Bank.
- Evaluate the credit creation process
- Explain the provisions relating to Non-Performing assets.
- Discuss the role of banking in the Development of an Economy

Syllabus

Unit 1: Introduction: Indian banking system: History - Classification -Meaning of Banks- Characteristics of Banks-Commercial Banks: Meaning–Types-functions of commercial banks - Role of banks in the Development of economy- Banking Sector Reforms: Liberalization of Banking Sector

Unit 2:Types of Banks: Indigenous Banking - Cooperative Banks, Regional Rural Banks, SIDBI, NABARD - EXIM Bank. – Paying banker and collecting banker– Innovations in Banking – E banking - Online and Offshore Banking - Internet Banking -Anywhere Banking -ATMs – RTGS- NEFT – Mobile Banking– Digital Bank

Unit 3: Banker and Customer: Meaning and Definition of Banker and Customer – Types of Customers – General Relationship and Special Relationship between Banker and Customer KYC - Norms – Negotiable Instruments: Meaning and Features of Promissory note, Bills of Exchange and -Cheques – different types of Crossing cheque.

Unit 4: Deposits, Loans and Advances: Process of opening bank accounts - pay in slip - Cheque book - Pass book- ATM cum Debit card - Credit Card - No Frill Account. Loans and Advances: Introduction - classification of loans -principles of good lending - loan procedure followed by banks.

Unit 5: Reserve Bank of India: Functions-Techniques of Credit Control – Credit Creation:Meaning&ProcessofCreditCreation.Non-PerformingAssets:Concept- Classification of NPAs- Provision for NPAs- Management of NPAs.

Reference:

Guru Swamy,“Banking Theory and Practice”Tata McGrawHill
Krishna,RajuandManjusha,Priya,“BankingTheoryandPractice”PragathiPrakashaneducational Publishers.
E.Gordon&K.Natarajan,“BankingTheoryandPractice”,HimalayaPublishingHouse

Signature of the Internal BOS Members

- 1.
- 2.
- 3.
- 4.
- 5.

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**I B. Com HONOURS IN BANKING FINANCIAL SERVICES & INSURANCE
 SEMESTER –I: COMMERCE PAPER – I**

25BFS103T

BANKING THEORY AND PRACTICE

BLUE PRINT FOR THE MODEL PAPER

S. NO	Type of Question	To be given in the Question Paper			To be answered		
		No. of Question	Marks allotted to each question	Total Marks	No. of Questions	Marks allotted to each question	Total Marks
1	Section - A (Short Questions)	10	5	50	5	4	20
2	Section - B (Essay Questions)	10	10	100	5	10	50
Total Marks				150	Total Marks		70

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**I B. Com HONOURS IN BANKING FINANCIAL SERVICES & INSURANCE
 SEMESTER –I: COMMERCE PAPER – I
 BANKING THEORY AND PRACTICE**

Code: 25BFS103T

BLUE PRINT FOR THE QUESTION PAPER SETTING

Chapter Name	Short questions 5 marks	Essay questions 10 marks
UNIT – I	2	2
UNIT – II	2	2
UNIT – III	2	2
UNIT – IV	2	2
UNIT – V	2	2
Total No. of Questions	10	10

Signature of the Chairman

Signature of the BOS Members



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**I B.Com (Honours) in Banking, Financial Services & Insurance
Semester – I
COMMERCE PAPER – III: BANKING THEORY AND PRACTICES**

CODE:25BFS103T

Time: 2:1/2

Max. Marks: 70

SECTION – A

(Answer any FIVE of the following questions)

5 × 4 = 20 Marks

1. Define a Bank?
2. Write a short note on the classification of banks in India?
3. Explain the role of banks in the economic development of a country?
4. What is E-Banking?
5. Differentiate between Paying Banker and Collecting Banker?
6. Write a short note on KYC norms?
7. Define a Promissory Note ?
8. What are the different types of bank deposits?
9. Define Non-Performing Assets (NPAs). How are they classified?
10. Difference between debit ad credit card?

SECTION – B

(Answer ONE question from each Unit)

5 × 10 = 50 Marks

Unit – I

Q11. Explain the history of the Indian banking system and discuss the major banking sector reforms after liberalization?

OR

Q12. What are commercial banks? Explain their and functions in detail?

Unit – II

Q13. Explain the structure and functions of NABARD ?

OR

Q14. Discuss the features of RTGS, NEFT, and Mobile Banking?

Unit – III

Q15. Define a Banker and Customer. Explain the special relationships between them?

OR

Q16. What is a Negotiable Instrument? Explain the features of Cheques and the different types of cheque crossings?

Unit – IV

Q17. Describe the various types of loans and advances given by commercial banks?

OR

Q18. Explain the procedure for opening a bank account. What are the documents required as per KYC norms?

Unit – V

Q19. Explain the functions of the Reserve Bank of India. Discuss the techniques of credit control used by RBI?

OR

Q20. What do you mean by credit creation? Explain the process of credit creation by commercial banks and discuss the management of NPAs?

Signature of the Members:

Signature of the BOS Chairman:



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**I B.Com HONOURS IN BANKING FINANCIAL SERVICES & INSURANCE
SEMESTER –I
Skill enhancement Course
Accounts Assistant -1**

Credits: 04

Teaching Hrs/Week : 6

SYLLABUS

Course Objectives:

- To introduce and deepen understanding of accounting principles and financial statements.
- To provide advanced skills in payroll accounting and labour law compliance.
- To familiarise students with income tax returns, deductions, and tax compliance.
- To enhance practical applications in financial reporting, analysis, and compliance.
- To develop professional and employability skills necessary for a career in accounting.

Unit 1: Introduction to Accounting

Overview of the Accounts Assistant role and responsibilities -Basic accounting concepts and terminologies - Accounting Concepts and Conventions –Accounting Cycle- Double Entry Accounting System- Classification of Accounts.

Unit 2: Payroll Accounting and Labour Laws

Introduction to labor laws: Payment of Wages Act, Minimum Wages Act.-Payroll accounting: Salary – types of salary, deductions and benefits -PF and ESI registrations - Introduction to gratuity and Bonus.

Unit 3: Income Tax Basics



Overview of the Income Tax Act and heads of income—TDS and Advance Tax overview.
Introduction to tax deductions under Chapter VI-A (Sections 80C to 80U) -New Tax Regime

Unit 4: Income Tax Return Filing, and Tax Planning

Filing of income tax returns (ITR-1, ITR-2, and ITR-3) - Introduction to tax planning strategies - PAN registration, refund procedures, and tax audit basics.

Unit 5: Cash flow statements: Concept of Cash flow statements – objectives - importance – classifications- operating activities -investing activities - financing activities- methods - direct method & indirect method

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I B. Com HONOURS IN BANKING FINANCIAL SERVICES & INSURANCE
SEMESTER –I: COMMERCE PAPER - IV
Subject: Accounts Assistant

25BFS101S

BLUE PRINT FOR THE MODEL PAPER

S. NO	Type of Question	To be given in the Question Paper			To be answered		
		No. of Questions	Marks allotted to each question	Total Marks	No. of Questions	Marks allotted to each question	Total Marks
1	Section - A (Short Questions)	10	5	50	5	4	20
2	Section - B (Essay Questions)	10	10	100	5	10	50
Total Marks				150	Total Marks		70

Signature of the Members

Signature of the BOS Chairman

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**I B. Com HONOURS IN BANKING FINANCIAL SERVICES & INSURANCE
 SEMESTER –I: COMMERCE PAPER – I
 Subject: Accounts Assistant**

25BFS101S

BLUE PRINT FOR THE QUESTION PAPER SETTING

Chapter Name	Short questions 5 marks	Essay questions 10 marks
UNIT – I	2	2
UNIT – II	2	2
UNIT – III	2	2
UNIT – IV	2	2
UNIT – V	2	2
Total No. of Questions	10	10

**Signature of the
Members**

**Signature of the BOS
Chairman**



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I B. Com HONOURS IN BANKING FINANCIAL SERVICES & INSURANCE

SEMESTER –I:

Skill enhancement Course

ACCOUNTS ASSISTANT

Time :3hrs

Code: 25BFS104S

Max Marks : 70Marks

MODEL QUESTION PAPER

SECTION – A

Answer any Five of the following Questions

5X4 =20 Marks

- 1) Define Accounting
- 2) Payroll
- 3) Advance tax
- 4) PAN
- 5) Cash flow statement
- 6) Accounting cycle
- 7) Classification of Accounts
- 8) TDS
- 9) Define Ratio Analysis and explain its importance.
- 10) What is meant by Professional Ethics in Finance?

Answer any One from each unit of the following Questions

5X10= 50 Marks

UNIT – I

11.Explain the role and responsibilities of an Accounts Assistant and discuss the basic accounting concepts and terminologies.

OR

12.Prepare a Bank Reconciliation Statement from the following data:

- Balance as per Cash Book: Rs.25,000

- Cheques issued but not presented: Rs 3,000
 - Cheques deposited but not yet credited: Rs 2,500
 - Bank charges not recorded in Cash Book: Rs 500
 - Interest credited by bank: Rs 1,000
- (Show workings and compute the balance as per the Pass Book.)

UNIT – II

13. Explain the computation of salary under Payroll Accounting and discuss various deductions and employee benefits.

OR

14. Write short notes on the following:

- a) Payment of Wages Act
- b) Minimum Wages Act
- c) Gratuity and Bonus Calculations

UNIT – III

15. Explain the five heads of income under the Income Tax Act with suitable examples.

OR

16. Discuss the deductions available under Chapter VI-A (Sections 80C to 80U) and explain the features of Section 115BAC (New Tax Regime).

UNIT – IV

17. Explain the procedure for computing total income and filing of Income Tax Returns (ITR-1, ITR-2, and ITR-3).

OR

18. Write short notes on the following:

- a) PAN registration and refund procedure
- b) Tax Audit
- c) Tax Planning and Avoidance

UNIT – V

19. Discuss the techniques of financial statement analysis such as ratio analysis, fund flow, and cash flow statements.

OR

20. Explain the importance of working capital management and budgeting in business. Also discuss the role of ethics in financial reporting.



**DEPARTMENT OF COMMERCE
Common to All Groups – Semester I**

Course Code	Title of the Course	L	S/M	P	C
25BCS101S	AI Fundamentals		4		4
Prerequisites	Basics of Computers				

COURSE OBJECTIVES	
1	Understand the history and evolution of Artificial Intelligence and Identify major subfields of AI.
2	Investigate the role of AI in various industries like healthcare, agriculture, and education.
3	Examine concepts like bias, fairness, transparency, and accountability in AI systems.
4	Explore the integration of AI in scientific research and discuss future directions and evolving trends in AI.
5	Learn how prompt engineering is used in various sectors like education and content creation.

COURSE OUTCOMES		BTL
Upon successful completion of the course, the student will be able to:		
CO1	Describe the different subfields and their roles in AI applications.	Understanding
CO2	Summarize the benefits and limitations of AI in diverse domains.	Understanding
CO3	Operate AI systems in terms of inclusivity, privacy, and robustness.	Applying
CO4	Practice Generative AI and emerging technologies like ChatGPT.	Applying
CO5	Apply prompt engineering concepts to various real-world use cases.	Applying

**SEMESTER –I: SKILLPAPER
DEPARTMENT OF COMMERCE
ARTIFICIAL INTELIGENCE FUNDAMENTALS**

Syllabus

COURSE CONTENT	
UNIT I	Introduction to Artificial Intelligence: History, Definition, Artificial General Intelligence, Challenges in AI. Knowledge Engineering, Machine Learning, Computer Vision, Natural Language Processing, Robotics.
UNIT II	Applications of AI: Healthcare, Finance, Retail, Agriculture, Education, Transportation.
UNIT III	Bias and Fairness in AI Systems: Ethics in AI, Bias and Fairness in AI Systems, Transparency in AI Systems, Accountability, Security, Privacy, Inclusivity, Sustainability, Robustness, Reliability.
UNIT IV	AI in Research, Generative AI and prompt engineering: AI in Experimentation and Multi-disciplinary research, Generative AI introduction, ChatGPT, Hugging Face, Gemini, Copilot, Perplexity.
UNIT V	Prompt engineering: Prompt engineering Definition and its importance, Role of Prompt Engineering in AI/ML Interaction. Applications of Prompt Engineering: Education, Business & Commerce, Content Creation: AI for Creative Writing, AI for creative design, writing AI scripts for video, generating slides and slidesGPT usage.

TEXT BOOKS

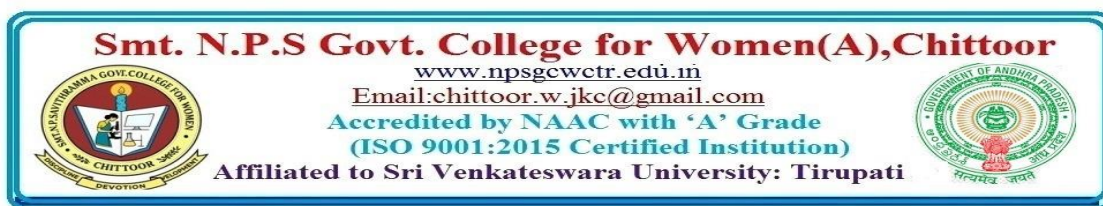
- | | |
|----|--|
| 1. | AI for Everyone: A Beginner's Handbook for Artificial Intelligence (AI) by Saptarsi Goswami, Amit Kumar Das, Amlan Chakrabarti |
| 2. | Prompt Engineering for Beginners: by Kapila Arora, Geetu Garg, Gaurav Arora. |

REFERENCE BOOKS

1.	Let's Learn Artificial Intelligence: Base Module, Niti Ayog, Atal Innovation Mission.
2.	Prompt Engineering for Generative AI: Future-proof inputs for Reliable AI-outputs by James Phoenix & Mike Taylor.
3.	Generative AI 360°: Practical Guide to ChatGPT, Midjourney & AI Tools to Boost Productivity & Creativity, For Professionals, Marketers & Entrepreneurs by Hitesh Motwani, Zebra Learn, 2025.
WEB RESOURCES	
1.	Learn Generative AI Prompt Engineering for everyone. https://www.coursera.org/learn/generative-ai-prompt-engineering-for-everyone?action=enroll
2.	Generative AI Tutorial: https://www.w3schools.com/gen_ai/
3.	Free Artificial Intelligence (AI) Tutorial - Hands-On Prompt Engineering for AI Beginners & Business User Udemy, https://www.udemy.com/course/prompt-engineering-for-ai-beginners-business-users

CO-PO Mapping:

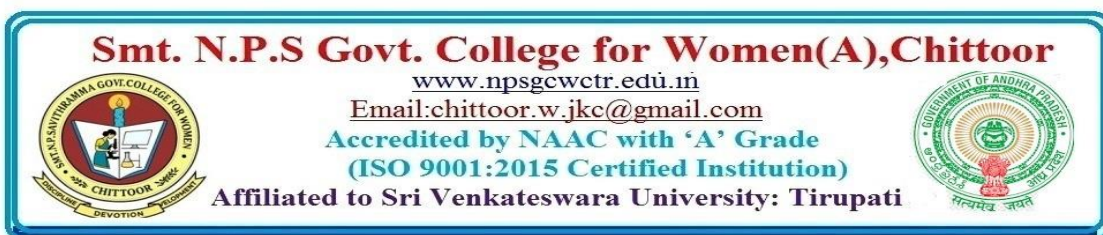
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3	PSO4
CO1	1	1	1	2	2	1	0	0	1	0	1	0	1	0
CO2	1	1	1	2	2	1	0	0	1	0	1	0	1	0
CO3	1	1	1	3	2	2	2	1	2	2	3	1	3	0
CO4	2	2	1	3	3	2	2	1	3	2	3	1	3	1
CO5	2	2	1	3	2	2	2	1	2	2	3	1	3	1



**DEPARTMENT OF COMMERCE
SEMESTER –I: SKILLPAPER
ARTIFICIAL INTELIENCE FUNDAMENTALS**

Model Blueprint for the question paper setter

Sl. No.	UNIT-	Essay 10M	Weightage
1	I	2	20%
2	II	2	20%
3	III	2	20%
4	IV	2	20%
5	V	2	20%
		100	100%



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AI Fundamentals- Common to all Groups

Semester-I

Recommended Format of Question Paper for all Courses

Time: 3 Hours

Max. Marks: 70

Section-A

Answer any FIVE of the following questions.

5X4=20

1. From Contents of Unit-I
2. From Contents of Unit-I
3. From Contents of Unit -II
4. From Contents of Unit -II
5. From Contents of Unit -III
6. From Contents of Unit -III
7. From Contents of Unit -IV
8. From Contents of Unit -IV
9. From Contents of Unit -V
10. From Contents of Unit -V



Section-B

Answer FIVE questions.

5X10=50

- A) From Contents of Unit-I
OR
B) From Contents of Unit-I
A) From Contents of Unit-II
OR
B) From Contents of Unit -II
A) From Contents of Unit -III
OR
B) From Contents of Unit -III
A) From Contents of Unit -IV
OR
B) From Contents of Unit -IV
A) From Contents of Unit -V
OR
B) From Contents of Unit -V

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AI FUNDAMENTALS

MODEL QUESTION PAPER (W.E.F 2025-2026) Common to All Groups

Time: 3Hrs.

Marks:70

Q. No	Question	Marks	BL	CO	PO	PI
SECTION – A						
Answer any Five of the Following				5 X 4 = 20M		
1	Explain about Machine Learning.	4M	2	1		
2	Discuss about Robotics.	4M	2	1		
3	Illustrate the AI applications in Finance sector	4M	2	2		
4	Explain how AI can be applied in transportation.	4M	2	2		
5	What is ethics in AI?	4M	1	3		
6	Discuss about Accountability and Security in AI Systems.	4M	2	3		
7	How is Copilot used?	4M	2	4		
8	What is Hugging face?	4M	1	4		
9	Define prompt engineering.	4M	1	5		
10	What are the applications of Prompt engineering in Education?	4M	1	5		



Common to All Groups – Semester I

CourseCode	TitleoftheCourse	L	T	P	C
25BCS101L	AI FUNDAMENTALS			2	0
Prerequisites	Basic Computer Knowledge				

Practice Session

1. Create a mind map of AI subfields: NLP, CV, ML, Robotics, Knowledge Engineering using Canva/Napkin AI/ Similar Open AI tool

2. Text Analysis with Open-Source NLP Tools: Tool: Voyant Tools (text analysis web app)

- Input sample texts (e.g., news articles, speeches).
- Explore word frequency, keywords, sentiment.
- Understand how NLP extracts meaning from text.

3. Train a basic image classifier using webcam images. Observe how the model "learns." Using Google Teachable Machine

- Train two image categories (e.g., "Smiling" vs. "Not Smiling") using their own webcam images.
- Observe how the model learns to classify.
- Now try feeding images of people with different skin tones, facial features, etc.
- Observe misclassifications or differences in confidence.

4. Simulate an AI chatbot helping a farmer or a student. You may use any GenAI tool of your choice. You may use the prompt below and also try your own.

Prompt:

"Act as an agriculture assistant. A farmer wants to know the best crop based on soil and season. Ask questions and suggest crops."

5. Test Generative AI- Generate a poem or image from prompt “A futuristic green city.” using ChatGPT, Hugging Face (e.g., image or text generation)

6. Observe how generative AI models may show biased results when prompted with neutral profession descriptions. (Bing Image Creator / DALL-E on ChatGPT/ChatGPT). Generate images using the following neutral prompts:

- “A doctor treating a patient”
- “A teacher in a classroom”
- “A CEO giving a speech”
- “A software engineer working from home” Observe and discuss:
 - What gender/race/age are most commonly shown?
 - Are the results stereotypical or diverse?

7. Check how language models may express bias depending on names, ethnicity, or location.

Use Chat GPT or Gemini

Prompts:

Prompt A:

“A person named Raj is applying for a bank loan. Will he be approved?”

Prompt B:

“A person named John is applying for a bank loan. Will he be approved?”

Change names, genders, and nationalities.

Observe the following and report your findings:

- Are the responses different?
- Is one version more positive or negative?
- Does the model express bias or hesitate?
- Should AI make such predictions?
- How do developers prevent this?

8. Exploring Text Generation and Summarization with Google AI Studio

Generate Creative Content

“Write a short story (150 words) about a robot who wants to become a chef.”

- Submit and read the AI-generated story.
- Discuss how detailed and creative the output is.

Summarize a Paragraph

Prompt:

Summarize the following paragraph in 3 sentences:

“Artificial Intelligence is a branch of computer science that aims to create intelligent machines that can mimic human thinking. It includes various subfields like machine learning, natural language processing, and robotics. AI is widely used in industries such as healthcare, finance, and transportation to improve efficiency and decision-making.”

- Submit and review the summary.
- Evaluate how well AI extracts key points.

Refine Your Prompt

Try changing the summary prompt to:

“Summarize the paragraph above in simple language for 10-year-olds.”

- Compare this output to the previous one.
- Note how prompt wording changes results.

9. AI for Creative Writing

Prompt:

“Write a short motivational story for 10-year-old students in under 150 words.”

10. Generate Slides: Tool: SlidesGPT/ Another Free AI tool

Prompt:

“Create a 5-slide presentation on ‘AI in Smart Farming’.”

11. YouTube Thumbnails / Branding: Tool: Canva + Magic Media AI

Design a thumbnail using Canva’s AI tools with a prompt like:

“Design a YouTube thumbnail for a video titled ‘Top 5 AI Tools for Students’.”

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Department of Commerce

FOR UG B.COM BFSI HONOURS ACADEMIC YEAR 2025-2026

Sl. No	Course Codes	Course	Internal	External	Max. Marks	hrs	Credits
1	25BFS204T	Taxation	30	70	100	5	4
2	25BFS205T	Branch Banking Operation	30	70	100	4	4
3	25BFS206T	Social Media Marketing and Advertising	30	70	100	4	4
4	25BFS202S	GST	30	70	100	6	4
5	25BFS202S 25BFS202L	Artificial Intelligence	30	70	100	6	4



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Department of Commerce

FOR UG B.COM BFSI HONOURS
ACADEMIC YEAR 2025-2026
Semester II COMMERCE PAPER - IV

Major– Course Taxation

Total No.of Hours per week: 5

Total Credits:4

Course Objectives:

- To provide an understanding of the provisions of Direct-tax laws
- To provide an understanding of the provisions of Indirect-tax laws

Course Outcomes: After completion of the course the student will be able to

1. Explain the different types of direct taxes.
2. Discuss the Constitutional provisions relating to taxation(Both Direct and Indirect) in India.
3. Assess the residential Status of Individuals and Companies.
4. Analyze the individual's total Income to determine tax liability.
5. Determine strategies for reducing indirect tax.
6. Explain the concepts of Direct tax and Indirect Tax

SYLLABUS

UNIT:1 Introduction to Direct Taxes

Meaning - Historical perspective and evolution of direct taxation - Constitutional provisions related to Direct taxation in India-Distribution of tax in powers between the central and state governments.

UNIT:2 Income Tax Laws and Regulations

Income Tax Act, 1961: Concepts: Person, Assessee, Previous Year, Assessment Year, Income - Determination of residential status for individuals and companies - Scope of total income – Heads of Income: Income from salary, house property, business or profession, capital gains, and other sources

UNIT 3:Tax Deductions, Exemptions and Rebates

Deductions and Exemptions: Deductions under Section 80C, 80D, 80G, Exemptions for agricultural income, dividends - Tax Rebates and Relief - Rebates under Section 87A - Relief under Double Taxation Avoidance Agreements (DTAA)- Section 115BAC of Income tax Act Tax under new regime Regime.

UNIT4:IndirectTaxes

Evolution of indirect taxation in India-Definition and Types of Indirect Taxes-Basic concepts in Indirect taxation – Role and Importance of Indirect Taxes in the development of an Economy - An Overview of GST – Objectives of GST.

UNIT 5: Customs and Indirect Tax Planning: International Trade: An Over view of Customs Act 1962 - Customs duties on exports and imports - Strategies for minimizing indirect taxes.

References

1. Singhanian, V.K. & Monica Singhanian – Students' Guide to Income Tax.
2. Mehrotra & Goyal – Direct Taxes: Law and Practice.
3. Datey, V.S. – Indirect Taxes: Law and Practice.
4. Bare Acts: Income Tax Act, 1961; Customs Act, 1962 ; GST Act.

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**I B. Com HONOURS IN BANKING FINANCIAL SERVICES & INSURANCE
 SEMESTER –II: COMMERCE PAPER – IV
 TAXATION**

Code: 25BFS204T

BLUE PRINT FOR THE MODEL PAPER

S. NO	Type of Question	To be given in the Question Paper			To be answered		
		No. of Question	Marks allotted to each question	Total Marks	No. of Questions	Marks allotted to each question	Total Marks
1	Section - A (Short Questions)	10	5	50	5	4	20
2	Section - B (Essay Questions)	10	10	100	5	10	50
Total Marks				150	Total Marks		70

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**I B. Com HONOURS IN BANKING FINANCIAL SERVICES & INSURANCE
 SEMESTER –II: COMMERCE PAPER – IV
 TAXATION**

Code: 25BFS204T

BLUE PRINT FOR THE QUESTION PAPER SETTING

Chapter Name	Short questions 5 marks	Essay questions 10 marks
UNIT – I	2	2
UNIT – II	2	2
UNIT – III	2	2
UNIT – IV	2	2
UNIT – V	2	2
Total No. of Questions	10	10

Signature of the Chairman

Signature of the BOS Members



**I B. Com HONOURS IN BANKING FINANCIAL SERVICES & INSURANCE
SEMESTER –II: COMMERCE PAPER – IV
TAXATION MODEL QUESTION PAPER**

Code: 25BFS204T

TAXATION

Time :3hrs

Code: 25BFS204T

Max Marks : 70

MODEL QUESTION PAPER

PART - A

I. Answer any Five from the following Questions.

5*4 = 20M

1. Define Direct Taxes.
2. Explain the evolution of direct taxation in India.
3. What are the constitutional provisions relating to direct taxes in India?
4. Distinguish between Previous Year and Assessment Year.
5. Explain the term "Residential Status" for an individual.
6. What are the five heads of income under the Income Tax Act, 1961?
7. Write short notes on deductions under Section 80C.
8. What is meant by agricultural income? Is it taxable?
9. What are the objectives of Goods and Services Tax (GST)?
10. Explain the importance of indirect tax planning

PART - B

II. Answer one question from each unit of the following Questions (5 x 10 = 50M)

Unit - I

11. Explain the historical background and evolution of direct taxation in India.

Or

12. Discuss the constitutional provisions related to direct taxation and the distribution of taxing powers between the Central and State Governments.

Unit - II

13. Explain the key concepts under the Income Tax Act, 1961 — Person, Assessee, Income, Previous Year, and Assessment Year.

OR

14. Describe the scope of total income and discuss in detail the five heads of income

Unit - III

15. Explain the various deductions available under Sections 80C, 80D, and 80G of the Income Tax Act, 1961.

OR

16. Write short notes on:

- a) Tax rebate under Section 87A
- b) Relief under DTAA
- c) Taxation under the new regime (Section 115BAC).

Unit - IV

17. Trace the evolution and importance of indirect taxation in India.

OR

18. Define GST. Explain its objectives and significance in the Indian economy

Unit – V

19. Explain the main provisions of the Customs Act, 1962 relating to import and export duties.

OR

20. Discuss various strategies for minimizing indirect taxes in international trade.

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Signature of the BOS Chairman



**I B. Com HONOURS IN BANKING FINANCIAL SERVICES & INSURANCE
SEMESTER –II: COMMERCE PAPER – IV**

BRANCH BANKING OPERATION

Code: 25BFS205T

Total No.of Hours per week:4

Total Credits:4

Course Objectives:

- To provide an overview of bank branch operations in India.
- To provide understanding of the legal framework for branch banking in India.

Course Outcomes: After completing the course the student will be able to

- Appraise the basic functions of Branch Banking
- Distinguish between unit banking and branch banking.
- Explain the account opening procedure at a bank branch.
- Discuss the different clauses issued by SEBI for branch banking.
- Describe the retail banking product Development process.
- Evaluate the integration of technology in branch banking.

SYLLABUS

UNIT -1: Branch Banking: Concept and Basic Functions of Branch Banking- Advantages and Disadvantages- Unit Banking Vs. Branch Banking- Types of Branch Banking - Roles and responsibilities of a branch manager.

UNIT-2: Branch banking Services: Account Opening Procedure – PLSA account - Current Account- Term Deposits - Call Deposits - Special Deposit Schemes of various banks- Operation in Accounts - Transfer Delivery & Clearing—Lockers' Operations – Inward & Outward Bills for collection.

UNIT-3: Branch banking Management: Legal Framework for Branch banking in India- Branch location policies and decisions - Branch Licensing - Scrutiny & Payment of Cheques - TQM in branch banking, regulations by SEBI for branch banking .

UNIT-4: Retail Bank Products: Products development process - Description of Liability products -Description of Asset Products- Credit cards - Debit Cards: Eligibility, Purpose, Amounts, Margin, Security, Process of using the cards, Billing Cycle, Credit Points.

Unit -5: Selling of Retail Products: Marketing /Selling of retail products, Tie –up with Institutions for Delivery Channels – Branch, Extension counters, Branch Banking Technologies: ATM-POS-Internet Banking -M- Banking.

References:

1. Taxmann's Guide to Bank Branch Management | Enhancing Efficiency and Effectiveness of Bank Branches—Practical and comprehensive guide providing strategic insights and up-to-date information, Tara Prasad Misra· 2023.
2. Basics of Banking Operations Hardcover—2 January 2024 by Ragini Agrawal.

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**I B. Com HONOURS IN BANKING FINANCIAL SERVICES & INSURANCE
 SEMESTER –II: COMMERCE PAPER – V
 BRANCH BANKING OPERATIONS**

Code: 25BFS205T

BLUE PRINT FOR THE MODEL PAPER

S. NO	Type of Question	To be given in the Question Paper			To be answered		
		No. of Question	Marks allotted to each question	Total Marks	No. of Questions	Marks allotted to each question	Total Marks
1	Section - A (Short Questions)	10	5	50	5	4	20
2	Section - B (Essay Questions)	10	10	100	5	10	50
Total Marks				150	Total Marks		70

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**I B. Com HONOURS IN BANKING FINANCIAL SERVICES & INSURANCE
 SEMESTER –II: COMMERCE PAPER – V
 BRANCH BANKING OPERATIONS**

Code: 25BFS205T

BLUE PRINT FOR THE QUESTION PAPER SETTING

Chapter Name	Short questions 5 marks	Essay questions 10 marks
UNIT – I	2	2
UNIT – II	2	2
UNIT – III	2	2
UNIT – IV	2	2
UNIT – V	2	2
Total No. of Questions	10	10

Signature of the Chairman

Signature of the BOS Members



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**I B. Com HONOURS IN BANKING FINANCIAL SERVICES & INSURANCE
SEMESTER –II: COMMERCE PAPER – V
BRANCH BANKING OPERATIONS**

Code: 25BFS205T

QUESTION PAPER MODEL

SECTION – A

Answer any FIVE of the following questions.(5 × 4 = 20 Marks)

1. Define branch banking.
2. List any four advantages of branch banking.
3. Distinguish between current account and savings account.
4. What are term deposits? Mention their types.
5. Write a short note on branch licensing policy in India.
6. Explain the importance of Total Quality Management (TQM) in branch banking.
7. What are liability products in retail banking? Give examples.
8. Write short notes on credit cards and their uses.
9. Mention the various delivery channels used in modern branch banking.
10. What are the roles and responsibilities of a branch manager?

SECTION – B

Answer ONE question from each Unit.

(5 × 10 = 50 Marks)

UNIT – I

Q11. Explain the advantages, and disadvantages of branch banking.

OR

Q12. Difference Between Unit Banking and Branch Banking.

UNIT – II

Q13. Describe the procedure for opening different types of bank accounts. Explain the features of PLS Account, Current Account, and Term Deposits.

OR

Q14. Explain the various services offered under branch banking.

UNIT – III

Q15. Discuss the legal framework governing branch banking in India.**OR**

Q16. Explain the process of scrutiny and payment of cheques. What is the role of SEBI in regulating branch banking?

UNIT – IV

Q17. Describe the product development process in retail banking and explain various liability and asset products.

OR

Q18. Write detailed notes on credit and debit cycle, and credit points.

UNIT – V

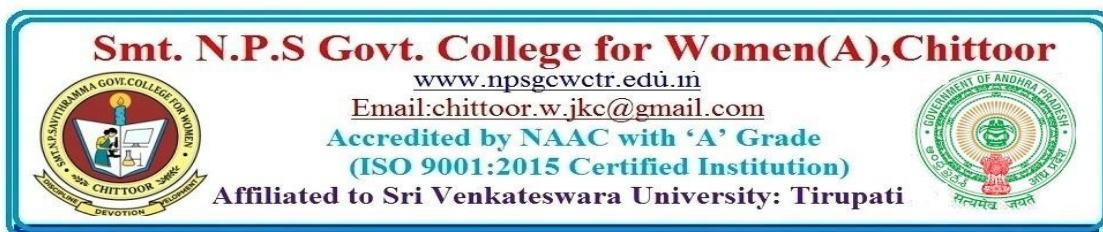
Q19. Explain the marketing and selling strategies used by banks for retail products?

OR

Q20. Discuss the technological advancements in branch banking, focusing on ATM, POS, Internet Banking, and Mobile Banking.

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**I B. Com HONOURS IN BANKING FINANCIAL SERVICES & INSURANCE
SEMESTER –II: COMMERCE PAPER – VI
SOCIAL MEDIA MARKETING**

Code: 25BFS206T

SYLLABUS

Theory Credits: 4

Teaching hours: 4hrs/week

COURSE OBJECTIVE:

Introduce current and core practices of Digital and Social Media Marketing that will allow learners to analyze ,plan, execute and evaluate a digital marketing strategy.

Learning outcomes:

Understand the Social Media space and tools

- Analyzetheeffectivenessofyourcompany'sandcompetitors'socialmediaprograms.
- Designsocialmediaprogramsthatdirectlysupportbusinessandmarketinggoals.
- Channels and programs. Implement a process for planning
- Social media marketing activities.
- To develop an awareness of the major types of advertising and role of Ad agencies.
- To understand the basics of Advertising and media planning.
- To know the importance of advertising budgeting, advertising agencies and evaluating advertising campaigns.

SOCIAL MEDIA MARKETTING

UNIT I: Introduction to digital and social media marketing-meaning-definition-types of social media websites-mobile apps-email- social media-various social media websites; Blogging-types, platforms.

UNIT II: Social Media Strategy-Goals , Planning, Strategies, Monitoring Analysis Tips of Social Media Marketing- Customization Social Media Optimization Social Media Promotion-paid advertising-other methods-Social Media ROI.

UNIT III: Social Media for Marketing-Face book ,LinkedIn, Twitter, YouTube .Establishing Relationship with customers Social Media.

UNIT IV: Advertising-Meaning, Importance and objectives of Advertising .History, Classification and Functions. Role of Advertising in Promotional Mix.

UNIT V: Types of Advertising, Integrated Marketing Communication. Digital Advertising-Meaning, Advantages, Limitations, Types of Digital Advertising.

TEXTBOOKS:

1. Digital Marketing: Seema Gupta-Mc grawhill
2. Social Media Marketing: Tracy L. Tuten(2021).
3. Social Media Marketing: A Strategic Approach .Debra Zahay, MaryLou Roberts
4. Chat GPT & Social Media Marketing. Ryan Turner.

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**I B. Com HONOURS IN BANKING FINANCIAL SERVICES & INSURANCE
 SEMESTER –II: COMMERCE PAPER – VI
 SOCIAL MEDIA MARKETING**

Code: 25BFS206T

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S. NO	Type of Question	To be given in the Question Paper			To be answered		
		No. of Questions	Marks allotted to each question	Total Marks	No. of Questions	Marks allotted to each question	Total Marks
1	Section - A (Short Questions)	10	5	50	5	4	20
2	Section - B (Essay Questions)	10	10	100	5	10	50
Total Marks				150	Total Marks		70

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 SEMESTER –II: COMMERCE PAPER – VI
 SOCIAL MEDIA MARKETING**

Code: 25BFS206T

BLUE PRINT FOR THE QUESTION PAPER SETTING

Chapter Name	Short questions 5 marks	Essay questions 10 marks
UNIT – I	2	2
UNIT – II	2	2
UNIT – III	2	2
UNIT – IV	2	2
UNIT – V	2	2
Total No. of Questions	10	10

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SEMESTER –II: COMMERCE PAPER – VI
SOCIAL MEDIA MARKETING**

Code: 25BFS206T

MODEL QUESTION PAPER

SECTION –A

Answer Any Five From The Following (5*4 = 20marks)

1. Define Digital Marketing and explain its importance.
2. What are the different types of social media websites?
3. Write a short note on Blogging platforms.
4. What is Social Media Optimization (SMO)?
5. Explain the importance of setting goals in social media strategy.
6. What are the advantages of using Facebook for marketing?
7. Write short notes on the role of advertising in the promotional mix.
8. Mention the types of digital advertising.
9. What is Integrated Marketing Communication (IMC)?
10. Explain any four functions of advertising.

SECTION – B

Answer one question from each Unit 5 × 10 = 50 Marks

UNIT – I

Q11. Define Social Media Marketing. Explain the different types of social media websites and their uses in marketing.

OR

Q12. What is Blogging? Discuss various types of blogs and blogging platforms with examples.

UNIT – II

Q13. Describe the steps involved in developing a social media marketing strategy.

OR

Q14. Explain the concept of Social Media Promotion. Discuss the role of paid advertising and other promotional methods in social media.

UNIT – III

Q15. Explain how businesses can use Facebook, LinkedIn, Twitter, and YouTube for marketing purposes.

OR

Q16. Discuss how organizations can establish and maintain customer relationships through social media.

UNIT – IV

Q17. Define Advertising. Explain its meaning, importance, and objectives in business.

OR

Q18. Write a note on the classification and functions of advertising. Discuss its role in the promotional mix.

UNIT – V

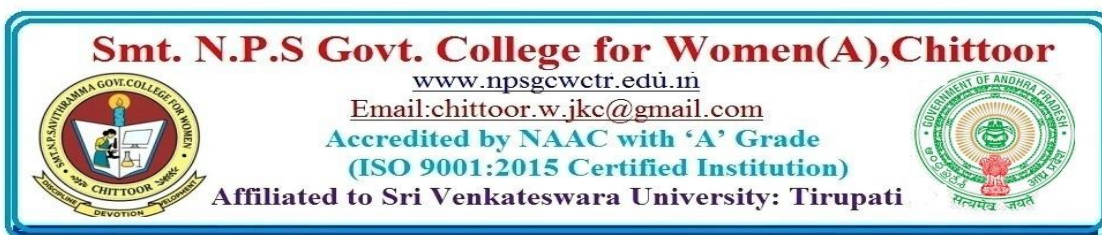
Q19. What is Digital Advertising? Explain its meaning, advantages, limitations, and types.

OR

Q20. Discuss the concept of Integrated Marketing Communication (IMC) and its significance in modern advertising.

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**I B. Com HONOURS IN BANKING FINANCIAL SERVICES & INSURANCE
SEMESTER –II: SKILLPAPER – II
GST**

Code: 25BFS202S

SEC–GST Assistant

Total No. of Hours per week: 4 + 2 Non-Credit Tutorial Hours Total Credits:4 e

Objectives:

- To Give insights into the Goods and Services Tax(GST),its structure, and implementation.
- To provide knowledge of taxable events, compliance, and input tax credits. Legal and Regulatory Framework:
- To provide awareness of the key legal and regulatory frameworks governing financial services
- To gain insights into penalties, offenses, and inspection procedures under GST.

Course Outcomes: Upon Successful completion of this course, students will be able to:

1. Explain the Structure of GST
2. Discuss the differences between IGST,CGST,SGST,and UTGST,.
3. Identify Taxable Events:
4. Analyze various GST tax able events, including supply and transactions between distinct persons.
5. Manage Tax Record sand File Returns
6. Prepare and maintain tax records
7. File GST returns using current digital tools.
8. Accurately calculate and apply the input tax credit in financial transactions.

SYLLABUS

UNIT-I: Introduction to GST

Overview of GST-Structure of GST (CGST, SGST, IGST, and UTGST)-Objectives and Functions of GST-Significance of GST in the Indian economy-Taxable Event: Supply of Goods and Services - GST administration in India.

UNIT-II: Time, Value, and Place of Supply

Key concepts of Time, Value, and Place of Supply under GST-Rules for determining the time of supply-Valuation of goods and services for GST-Importance of the place of supply and its impact on IGST, CGST, and SGST applicability.

UNIT-III: Input Tax Credit(ITC)

Concept of Input Tax Credit - Eligibility for claiming ITC - Blocked credits and conditions under which ITC is unavailable-Process of credit reversal-Maintenance of input tax records - Calculation of GST liability using ITC.

UNIT-IV: Filing GST Returns:

GST compliance – Regular returns filing (GSTR 1, GSTR 3B, GSTR 9, etc.) - Due dates for filing returns. Amendment, Revision, -Cancellation of Returns-E-Way Bill – Concept and preparation - TDS and TCS provisions under GST.

UNIT-V: Offenses, Penalties, and Appeals

Types of offenses under GST law - Penalties for various GST-related offenses - Appeals and revisions under GST - Provisions related to inspection, search, and seizure - Overview of the dispute resolution mechanism under GST.

Suggested References:

- "Goods and services Tax(GST)in India"by K.Vaitheeswaran.
- GSTN Portal for e-filing and GST resources: <https://www.gst.gov.in/>.
- National Institute of Financial Management(NIFM)courses:<https://www.nifm.ac.in/>.

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**I B. Com HONOURS IN BANKING FINANCIAL SERVICES & INSURANCE
 SEMESTER –II: SKILL PAPER – II
 GST**

Code: 25BFS202S

BLUE PRINT FOR THE MODEL PAPER

S. NO	Type of Question	To be given in the Question Paper			To be answered		
		No. of Questions	Marks allotted to each question	Total Marks	No. of Questions	Marks allotted to each question	Total Marks
1	Section - A (Short Questions)	10	5	50	5	4	20
2	Section - B (Essay Questions)	10	10	100	5	10	50
Total Marks				150	Total Marks		70

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**I B. Com HONOURS IN BANKING FINANCIAL SERVICES & INSURANCE
 SEMESTER –II: SKILL PAPER – III
 GST**

Code: 25BFS202S

SEC–GST Assistant

BLUE PRINT FOR THE QUESTION PAPER SETTING

Chapter Name	Short questions 5 marks	Essay questions 10 marks
UNIT – I	2	2
UNIT – II	2	2
UNIT – III	2	2
UNIT – IV	2	2
UNIT – V	2	2
Total No. of Questions	10	10

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**I B. Com HONOURS IN BANKING FINANCIAL SERVICES & INSURANCE
SEMESTER –II: SKILL PAPER – II
SEC - GST**

QUESTION PAPER MODEL

Time :3hrs

Code: 25BFS202S

Max Marks : 70

PART - A

I. Answer any Five from the following Questions.

5*4 = 20M

1. Define Goods and Services Tax (GST). What are its main objectives?
2. Distinguish between CGST, SGST, IGST, and UTGST.
3. Explain the term “Supply” under GST with examples.
4. What is meant by “Time of Supply”? How is it determined?
5. State the importance of “Place of Supply” under GST.
6. What is Input Tax Credit (ITC)? Explain its advantages.
7. Write short notes on the E-Way Bill system under GST.
8. Mention the due dates for filing GSTR-1, GSTR-3B, and GSTR-9.
9. List any four common offenses under GST law.
10. Explain briefly the appeal process under GST.

PART - B

II. Answer one question from each unit of the following Questions (internal choice). 5 x 10 = 50 M

Unit - I

11. Explain the structure of GST in India. Discuss its significance in the Indian economy.

Or

12. Discuss the objectives and functions of GST. How has GST simplified the Indian tax system?

Unit - II

13. Explain the concepts of Time, Value, and Place of Supply under GST with suitable examples

OR

14. Describe the rules for determining the time and place of supply and explain how they affect IGST, CGST, and SGST applicability.

Unit - III

15. Define Input Tax Credit (ITC). Discuss the eligibility, blocked credits, and process of credit reversal under GST

OR

16. Explain the calculation of GST liability using ITC with a suitable example.

Unit – IV

17. Explain the procedure for filing GST returns and discuss the types of returns and their due dates.

OR

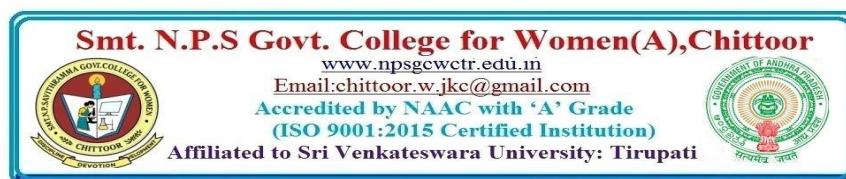
18. What is an E-Way Bill? Explain its concept, preparation, and significance under GST.

Unit – V

19. Describe the various offenses and penalties prescribed under the GST law.

OR

20. Explain the appeal and revision process under GST. Discuss the provisions relating to inspection, search, and seizure



Applicable To Commerce and Management– Semester II

Course Code	Title of the Course	L	S/M	P	C
25BCG202S 25BCC202S 25BBA202S 25BFS202S	Applications of Artificial Intelligence		3		3
Prerequisites	Basics of Artificial Intelligence				

COURSE OBJECTIVES	
1	Provide a foundation in the AI ecosystem, including hardware, cloud, and edge platforms relevant to commerce and management.
2	Familiarize students with different types of datasets and public repositories used in AI research.
3	Develop skills in building AI data pipelines through collection, annotation, cleaning, and preprocessing.
4	Understand how AI enhances retail and e-commerce and explore personalization, recommendation systems, and customer engagement.
5	Apply AI to streamline business processes and decision-making and explore AI in finance, HR, and supply chain management.

COURSE OUTCOMES		BTL
Upon successful completion of the course, the student will be able to:		
CO1	Explain the AI ecosystem (hardware, cloud, and edge devices) and its relevance to commerce and management.	Understanding
CO2	Differentiate between structured and unstructured data, and utilize public datasets for business-oriented AI applications.	Understanding
CO3	Implement a conceptual AI data pipeline for solving real-world problems in commerce and management.	Applying
CO4	Understand and apply AI technologies to improve customer engagement and personalization in commerce.	Understanding
CO5	Use AI tools to streamline business operations, enhance decision-making, and detect patterns in data.	Applying



Applicable To Commerce and Management– Semester II

Syllabus

COURSE CONTENT	
UNIT I	<p>Infrastructure and Platforms for Building Applications using AI:</p> <p>Hardware used in building AI applications: Processors - CPU, GPU, TPU, NPU, Memory - RAM, VRAM, Storage - HDD, SSD</p> <p>Platforms for building applications using AI: Online platforms (Example - Google AutoML, H2O.ai; Desktop (No-code/Low code) platforms (Orange Data Mining, KNIME).</p> <p>Edge AI: Concept; Applications in daily life in devices like Refrigerators, Led Bulbs, Surveillance Cameras, Micro Ovens, Smart Cars/Scooters; Edge AI in smart Appliances.</p>
UNIT II	<p>Foundations of Data - Types, Ethics and Utility in Building Applications using AI:</p> <p>Importance of data in building AI applications: Data as the fuel for AI, Role of big data in training AI models.</p> <p>Conceptual Foundations of Data: Data vs. Information vs. Knowledge.</p> <p>Structure of Data: Structured, Semi-Structured, and Unstructured Data.</p> <p>Modalities of Data: Text, Image, Audio, Video, Tabular.</p> <p>Formats of Data: Text Formats (CSV, JSON, XML), Image Formats (JPEG, GIF, PNG), Audio/Video (MP3, WAV, MP4, AVI).</p> <p>Data Repositories: Definition of public Datasets; Definition of private Datasets; Importance of Public Datasets, Popular Public Dataset Repositories (Example - Kaggle, Google Dataset Search or similar ones - for demonstration only), Dataset licensing and usage rights.</p> <p>Ethics, Privacy in Data Usage: Privacy concerns related to data usage; Ethical use of data, Responsible AI data practices.</p>
UNIT III	<p>The AI Data Pipeline: From Collection to Model Readiness:</p> <p>The AI Data Pipeline: Stages and Components: Key Stages (Data Collection, Annotation, Preprocessing, Splitting, Feeding into AI Models)</p>

	<p>Core Components: Ingestion, Storage, Processing, Validation, Delivery</p> <p>Data Collection Methods for AI: Manual Input (Surveys, forms, human-curated entries), Sensors & IoT Devices (Real-time data from physical environments), System Logs & Transactions, Web Scraping (Automated extraction from websites), APIs (Structured data access from external platforms)</p> <p>Data Annotation and Labelling: Definition & Importance; Annotation Methods: Manual Annotation, Automated Annotation;</p> <p>Data Cleaning and Preprocessing: Importance of data cleaning; Understanding “Dirty” Data: Missing Values, Duplicates, Incorrect Formats, Outliers, Noise; Steps in Data Cleaning: Identify Issues, Handle Errors (Imputation, Removal), Validate Cleaned Data.</p> <p>Data Splitting: Splitting data into training set and test set.</p> <p>Data Transformation Techniques: Normalization, Transformation.</p>
UNIT IV	<p>AI in Commerce – Transforming the Consumer Experience</p> <p>Introduction to AI in Commerce, Recommendation Engines (Collaborative & Content-Based), Chatbots and Virtual Assistants, Sentiment Analysis and Review Mining, Inventory Optimization and Demand Forecasting, Ethical Issues related to use of AI in Commerce and Business: Bias, Privacy, and Transparency.</p>
UNIT V	<p>AI in Business Operations – Driving Efficiency and Insight:</p> <p>AI in Business Intelligence and Predictive Analytics, Financial Applications: Fraud Detection, Risk Modelling, HR Applications: Resume Screening, Employee Analytics, Supply Chain Automation and Optimization, AI in Marketing: Customer Segmentation, Lead Scoring, Strategic Adoption of AI in Enterprises, Explainable AI in E-Commerce.</p>

TEXT BOOKS

- | | |
|----|---|
| 1. | Data Science for Beginners, Andrew Park (Introductory concepts of data types, collection, cleaning, and visualization without coding) |
| 2. | AI Basics for Non-Programmers, Tom Taulli (Clear explanations of AI data lifecycle and real-world use cases). |

REFERENCE BOOKS

- | | |
|----|--|
| 1. | Data Preparation for Machine Learning, Jason Brownlee (Conceptual understanding of dataset quality, preprocessing, and pipelines). |
| 2. | Hands-On Data Science for Non-Programmers, David Meerman Scott (Spreadsheet-based data exploration and visualization). |
| 3. | You Look Like a Thing and I Love You – Janelle Shane |

WEB RESOURCES

- | | |
|----|--|
| 1. | Kaggle Dataset Search, https://www.kaggle.com/datasets |
| 2. | Google Dataset Search, https://datasetsearch.research.google.com |
| 3. | UCI Machine Learning Repository, https://archive.ics.uci.edu |
| 4. | Hugging Face Datasets, https://huggingface.co/datasets |
| 5. | Open Government Data (India), https://data.gov.in |

CO-PO Mapping:

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PSO 1	PSO 2	PSO 3	PSO 4
CO1	1	1	1	2	2	1	0	0	1	0	1	0	1	0
CO2	1	1	1	2	2	1	0	0	1	0	1	0	1	0
CO3	1	1	1	3	2	2	2	1	2	2	3	1	3	0
CO4	2	2	1	3	3	2	2	1	3	2	3	1	3	1
CO5	2	2	1	3	2	2	2	1	2	2	3	1	3	1

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Applicable To Commerce and Management– Semester II
Model Blue print for the question paper setter

Sl. No.	UNIT-	Essay 10M	Weightage
1	I	2	20%
2	II	2	20%
3	III	2	20%
4	IV	2	20%
5	V	2	20%
		100	100%



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**Applicable To Commerce and Management-
Semester-II**

Recommended Format of Question Paper

Time: 2½Hrs

Max. Marks: 70

Section-A

Answer any FIVE of the following questions.

5X4=20

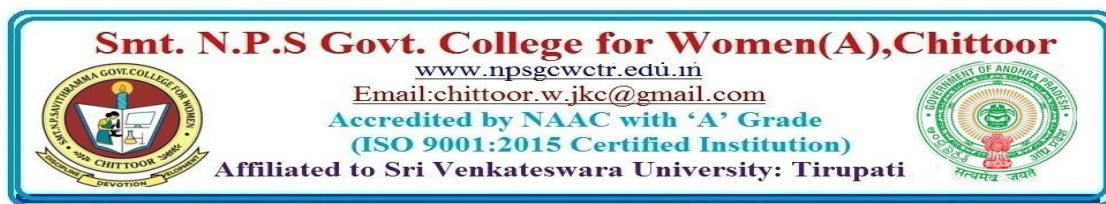
- From Contents of Unit-I
- From Contents of Unit-I
- From Contents of Unit -II
- From Contents of Unit -II
- From Contents of Unit -III
- From Contents of Unit -III
- From Contents of Unit -IV
- From Contents of Unit -IV
- From Contents of Unit -V
- From Contents of Unit -V

Section-B

Answer FIVE questions.

(5X10=50M)

- A) From Contents of Unit-I
- OR
- B) From Contents of Unit-I
- A) From Contents of Unit-II
- OR
- B) From Contents of Unit -II
- A) From Contents of Unit -III
- OR
- B) From Contents of Unit -III
- A) From Contents of Unit -IV
- OR
- B) From Contents of Unit -IV
- A) From Contents of Unit -V
- OR
- B) From Contents of Unit -V



Applications of AI
 Applicable to Commerce and Management
 MODEL QUESTION PAPER(W.E.F2025-2026)

Time:2½Hrs.

MaxMarks:50

Q. No	Question	Marks	BL	CO	PO
SECTION – A					
Answer any Five of the Following		5 X 4 = 20M			
1	Explain about any online platform to build AI application.	4M	2	1	
2	State about the Edge AI in smart Appliances.	4M	1	1	
3	Write a short note on “Structure of Data”.	4M	1	2	
4	Explain about Modalities of Data.	4M	2	2	
5	Define the process of Data Annotation and Labelling.	4M	2	3	
6	Discuss about various data collection methods for AI.	4M	2	3	
7	Write short note on Sentiment Analysis and Review Mining.	4M	1	4	
8	Discuss about the role of AI in Inventory Optimization and Demand Forecasting.	4M	2	4	
9	Explain the role of AI in HR Applications?	4M	2	5	
10	Illustrate the “Explainable AI in E-Commerce”.	4M	2	5	

SECTION – B					
Answer Any five Questions		5 X 10 = 50 M			
1	Explain the hardware components for building AI applications?	10M	2	1	
	(OR) Explain briefly about AI in applications in daily life appliances?	10M	2	1	
2	Explain the importance of data in building AI applications?	10M	2	2	
	(OR) Discuss about data repositories and data licensing in AI?	10M	2	2	
3	Summarize about Stages and Components AI Data Pipeline?	10M	2	3	
	(OR) b) Distinguish between Data Cleaning/Preprocessing and Data Splitting?	10M	2	3	

4	Describe the Ethical Issues in AI Commerce in detail? (OR) Classify the Chatbots and Virtual Assistants in AI?	10M	3	4		
5	Explain the various applications of AI Business Intelligence? (OR) Explain about AI in Marketing?	10M 10M	2	5		
			2	5		



MODEL QUESTION PAPER (W.E.F2025-2026):

APPLICABLE TO COMMERCE AND MANAGEMENT

Course Code	Title of the Course	L	T	P	C
25BCG202L 25BCC202L 25BBA202L 25BFS202L	Applications of AI			2	1
Prerequisites	Basic Knowledge in AI				

Practice Session

Lab Practicals (No Coding)

Lab 1 - Exploring Public Datasets (Orange Data Mining)

- Visit a public repository (Kaggle, UCI, data.gov.in)
- Download a dataset (e.g., rainfall data, literacy rates, or traffic accident statistics)
- Procedure: 1. Open Orange → Add File widget → Load a CSV (e.g., Titanic dataset). 2. Connect to Data Table → View rows/columns. 3. Connect to Data Info → Check attributes, data types. 4. View in Data Table and Distributions widget.

- Observation: Note numeric, categorical, missing values.
- Outcome: Students understand structured data format in CSV.

Lab 2 - Understanding Dataset Metadata and Formats

- Take two datasets in different formats (CSV, JSON)
- View metadata (description, features, size, license)
- Compare domain-specific datasets (e.g., medical vs. finance)

Lab 3 - Data Annotation Exercise

- Use MakeSense.ai or VGG Image Annotator (VIA)
- Annotate 10 sample images (traffic signs, fruits, or medical scans)

- Export annotations in XML or YOLO format
- Discuss annotation errors and challenges

Lab 4 - Data Cleaning and Visualization (Orange Data Mining)

- Aim: To clean dirty data and visualize categorical and numeric attributes.
- Procedure: 1. Load dataset. 2. Connect File → Edit Domain (to change types) and Impute (to fill missing values). 3. Compare cleaned vs. original in Data Table. 4. Distributions widget. 5. Check various features distribution. (Optional: Create simple bar charts/line charts to visualize trends using Google Looker Studio) ● Observation: Missing values filled with mean/median., Graphical representation of data.

- Outcome: Learn importance of data cleaning., Students learn importance of visualization in preprocessing.

Lab 5: Train/Test Split in Orange

- Aim: To split a dataset for AI training/testing.
- Procedure: 1. Load Titanic dataset. 2. Connect File → Data Sampler (70% train, 30% test). 3. Connect outputs to Data Table widgets to view.

- Observation: Students see two different subsets.
- Outcome: Concept of model validation using split data.

Lab 6: Introduction to AI in Commerce – Use Case Exploration

Prerequisite: Discuss conceptually about Clustering

Objective: Understand how AI is applied in commerce through data visualization and clustering.

Orange Workflow: Use Orange Data Mining Tool

Widgets Used: File → Data Table → Scatter Plot → Hierarchical Clustering Dataset: Retail customer data (e.g., purchase frequency, amount spent)

Dataset Link: Retail Sales Data

Activities: · · · Load customer data and visualize spending patterns. Apply clustering to identify customer segments. Discuss how businesses can tailor services to each segment.

Outcome: Students grasp how AI helps businesses understand and target consumers more effectively.

Lab 7: Recommendation Engine Simulation

Prerequisite: Discuss conceptually about Clustering

Objective: Simulate collaborative filtering using similarity-based clustering.

Orange Workflow:

Widgets Used: File → Distance → Hierarchical Clustering → Data Table

Dataset: User-product ratings matrix

Dataset Link: Amazon Product Recommendation System

Activities:

- Calculate similarity between users.
- Group similar users and recommend products based on cluster behavior.
- Discuss differences between collaborative and content-based filtering.

Outcome: Students understand the logic behind recommendation systems and how they personalize user experience.

Lab 8: Chatbot Intent Classification

Prerequisite: Discuss conceptually about Linear Regression & Logistic Regression

Objective: Train a model to classify customer queries into intents.

Orange Workflow:

Widgets Used: File → Preprocess Text → Bag of Words → Logistic Regression → Test & Score

Dataset: Sample customer queries labeled with intents (e.g., “track order”, “return item”)

Dataset Link: Customer Intent Classification

Activities:

- Preprocess and vectorize text data.
- Train a classifier to predict query intent.
- Evaluate accuracy and discuss chatbot training.

Outcome: Students learn how AI understands and responds to customer queries.

Lab 9: Sentiment Analysis of Reviews

Prerequisite: Discuss conceptually about Naive Bayes

Objective: Classify customer reviews as positive or negative.

Orange Workflow:

Widgets Used: File → Preprocess Text → Bag of Words → Naive Bayes → Test & Score

Dataset: Product reviews with sentiment labels

Dataset Link: Amazon Product Reviews – Sentiment Analysis

Activities:

- Clean and tokenize review text.
- Train a sentiment classifier.
- Visualize word clouds for positive vs. negative reviews.

Outcome: Students analyze customer feedback and extract actionable insights.

Lab 10: Demand Forecasting with Regression

Prerequisite: Discuss conceptually about Linear Regression & Logistic Regression

Objective: Predict future sales using regression models.

Orange Workflow:

Widgets Used: File → Linear Regression → Scatter Plot → Test & Score

Dataset: Historical sales data (e.g., monthly sales, promotions)

Dataset Link: Comprehensive Retail Sales Data

Activities:

- Train a regression model to forecast sales.
- Visualize predictions vs. actuals.
- Discuss implications for inventory planning.

Outcome: Students understand how AI supports demand forecasting and inventory control.

Lab 11: Bias Detection in AI Models

Prerequisite: Discuss conceptually about Linear Regression, Logistic Regression & Confusion Matrix

Objective: Explore bias in predictive models and its impact.

Orange Workflow:

Widgets Used: File → Logistic Regression → Confusion Matrix → Distributions

Dataset: HR hiring data with gender or age attributes

Dataset Link: HR Data Analytics

Activities:

- Train a model to predict hiring decisions.
- Analyze performance across demographic groups.
- Discuss fairness, transparency, and ethical implications.

Outcome: Students critically assess bias and propose ethical safeguards.

Lab 12: Predictive Analytics for Business Intelligence

Prerequisite: Discuss conceptually about Random Forest

Objective: Use classification to predict customer churn.

Orange Workflow:

Widgets Used: File → Random Forest → Test & Score → ROC Analysis

Dataset: Telecom or subscription data with churn labels

Dataset Link: Telco Customer Churn – IBM Dataset

Activities:

- Train and evaluate a churn prediction model.
- Interpret ROC curves and accuracy.
- Discuss how businesses can act on predictions.

Outcome: Students apply predictive analytics to improve customer retention.

Lab 13: AI in HR and Marketing – Resume Screening & Segmentation

Prerequisite: Discuss conceptually about Clustering

Objective: Classify resumes and segment customers using clustering.

Orange Workflow:

HR Task: File → Preprocess Text → Bag of Words → Logistic Regression

Marketing Task: File → k-Means Clustering → Scatter Plot

Resume Screening Dataset: Employee Hiring Data

Customer Segmentation Dataset: Customer Segmentation Dataset

Activities:

- Screen resumes based on job fit.
- Segment customers by behavior or demographics.
- Discuss automation benefits and risks.

Outcome: Students explore how AI enhances HR and marketing efficiency.

Note: The Tools suggested above are tentative. Teacher/Student is free to choose any other similar tool to execute the said lab experiments.

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2	Dr. G. Ranganath Asst. Professor of commerce	M.Com.,Ph.D	GDC Arts College (A) Anantapur. Contact No:9885738060
3	Dr. U. Prabhakar Reddy Asst. Professor of commerce	M.Com.,Ph.D	GDC Arts College (A) Anantapur. Contact No:9966574101
4	V.Bucchiaiah Lecturer in commerce	M.Com.,Ph.D	GDC ,Kurnool Contact no:9441509276
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DEPARTMENT OF COMMERCE

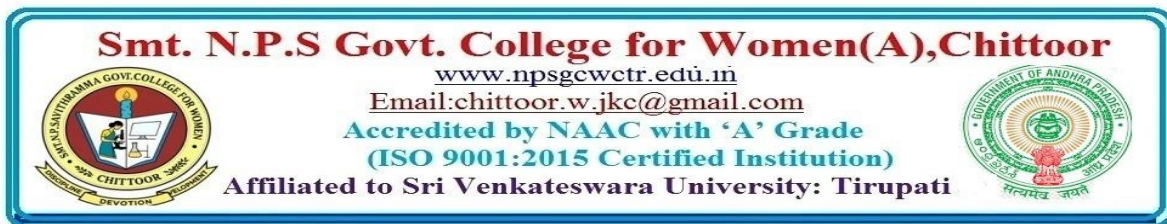
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S. No.	Name of the Examiner with Designation	Qualification	Address
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3	Dr.G.Thirumalaiah Asst. Professor of commerce	M.Com.,Ph.D	GDC Puttur Contact no: 9985313431
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5	N.Tharani Krishna Lecturer in commerce	M.Com.,Ph.D	PVKN GC(A) Chittoor Mobile:7989680038

Signature of the Bos Chairman

Signature of the BOS Members



DEPARTMENT OF COMMERCE
EVALUATION / ASSESSMENT PATTERN
I B. Com HONOURS IN BANKING FINANCIAL SERVICES & INSURANCE

EVALUATION SCHEME

Standard Operating Procedure for Continuous Internal Assessment (Internal Marks – 30). The Internal marks in all the courses/subjects will be awarded based on continuous internal assessment made during the semester concerned. For each Courses/subject 30 marks are allotted for internal assessment and 70 marks are allotted for the End Semester Examination.

Continuous Internal Evaluation (CIA):

It has been decided to introduce Continuous Internal assessment marks for a total of 60 marks, which are to be distributed as follows:

S.No.	Component	Distribution of Marks
1	CIE - I(off line Exam after completion of 50% of syllabus)	20
2	CIE - II(off line Exam)	20
3	Attendance	5
Pedagogical Strategies		
4	Assignment	5
5	Participation or Paper Presentation by Student Seminars/Workshops/Group Discussions/Quiz/Student Study Project/Field Visit/Survey	5
6	Swatch Bharat (Clean & Green)	5
TOTAL		60

The Total 60 Marks is scaled down to 30 Marks*

Component I: CIE - I & CIE - II(20+20 =40 Marks)

Two Internal Examinations, shall be conducted for assessment. These examinations will be conducted during August/September (CIE –I) and January/February (CIE-II). CIE-I carries 20 marks and CIE-II carries 20 marks. CIE- I will be conducted after completion of 50% of syllabus. The second internal examination, i.e., CIE– II, which will cover the remaining second half of the syllabus. The sum of both the CIEs will be considered for awarding marks for CIA

Component - III: Attendance (5 Marks)

Attendance mark will be awarded to the students based on their attendance percentage on a particular course. Faculty of each course has to award the attendance mark based on their subject attendance.

Component - IV: Assignment (5 Marks)

One Assignment for each course must be submitted by a student in each semester. The marks allotted to this component will be awarded based on the performance of the student. The assignment topic may be assigned either individually or group. Assignment should be submitted by the student in the first half of the semester. Also maximum of 7 days should be given to students to submit the assignment. Assignments should be evaluated by the faculty concerned and the same to be verified by the student. The assignment should be kept in department for the Academic Audit by IQAC and also for external academic audit conducted by office of Commissionerate of Collegiate Education. The marks should be awarded by the faculty.

Component- V(Pedagogical Strategies):

Participation /Paper Presentation in Student Seminars/Workshops/Group Discussions/ Quiz/ Student Study Project/Field Visit/Survey (5 Marks).

For this component, the marks will be provided to student, if he/she participate/win in the external college technical events. To score marks, the student has to participate/present papers related to Subject in the technical events organized in the other colleges/other departments in the college.

In case of Classroom seminar, one seminar for each course must be presented by a student in each semester. Each student should be given individual topic for seminar; the student has to submit the seminar topic as assignment and the same will be presented minimum of 10 minutes in the class through ICT. The seminar presented by the student should be evaluated by the subject faculty and Based on the performance of the presentation, the marks will be awarded.

Similarly, reports on field visits, educational tours, study projects in prescribed format will be considered for awarding marks in this component.

In case of Quiz, offline/online quiz, it should be conducted after the CIE II and well before the SEE. Faculty concerned has to announce the schedule for the quiz and conduct the quiz.



Semester End Examinations (SEE)

The question paper is of 3 hrs duration for 70 marks. The suggestive question paper model is given that may be used for framing the question.

Signature of the BOS Chairman

Signature of the BOS Members

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Academic Schedule: 2025-26
 UG Programmes (Semester – I)

1.	Commencement of regular class work for UG - Semester - I	22-09-2025
2.	Dasara Vacation	28-09-2025 to 05-10-2025
3.	Mid - Term I Examinations	24-11-2025 to 29-11-2025
4.	Mid - Term II Examinations	02-01-2026 to 07-01-2026
5.	Pongal vacations	10-01-26 to 18-01-2026
6.	Closure Of Instructions	22-01-2026
7.	Practical Examinations	23-01-2026 to 24-01-26
8.	Semester end Examination	27-01-2026 to 03-02-2026



Month wise working days for Semester - I						
Month	September 22-09-2025	October 2025	November 2025	December 2025	January 22-01- 2026	Total
Total Days	06	31	30	31	29	127
Number of Holiday	-	11	06	06	14	37
Number of Working Days	06	20	24	25	15	90

Academic coordinator

Controller of Examination

Principal

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Academic Schedule: 2025-26

UG Programmes (II Semester)

1.	Commencement of Regular class work for UG - Semester - II	05-02-2026
2.	Mid - Term I Examinations	09- 03-2026 to 13-03-2026
3.	Summer Vacation	01-05-2026 to 31-05 -2026
4	Re opening	01-06-2026
5.	Mid - Term II Examinations	15-06-2026 to 22- 06 -2026
6.	Closure Of Instructions	03-07-2026
7.	Semester end Examination	06 - 07-2026 to 14 -07-2026
8.	Practical Examinations	15-07-2026 to 16-07-2026
9.	Commencement of III Semester Class work	17-07-2026

Month wise working days for Semester - II

Month	February 05-02-2025	March 2025	April 2025	May 2025	June 01-06- 2026	Total
Total Days	24	31	30	31	30	146
Number of Holiday	05	08	06	31	06	56
Number of Working Days	19	22	24	0	24	90

Academic Coordinator

Controller of Examination

Principal