BCom(Hons) with AI Integration

Integration: 4 Credits | 42 Hours | 3 Global Certifications | Fee: 50,000 INR per Semester

GJIMT offers a unique B.Com(Hons) program with **AI-enabled, tool-dependent experiential learning model** on **advanced commerce, accounting, finance, analytics, taxation, and research orientation**, using AI as a **professional augmentation tool**, not a shortcut.

Why one should do this Program

✓ Strong accounting, finance and taxation expertise
✓ AI-augmented analytical and research capability
✓ Ethical, compliant and professional orientation
✓ High readiness for CA / CMA / ACCA/ MBA / analytics pathways

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Semester 1: Financial Accounting & Business Foundations

Core Focus:
Financial Accounting, Business Organization, Microeconomics, Business Mathematics, Communication Skills.

AI Integration Focus:

• Accounting concept clarity
• Structured financial interpretation
• Professional communication

AI Tools Integrated:

- **ChatGPT / Gemini** – Accounting logic explanation, numerical walkthroughs

- **Microsoft Copilot / Google Workspace AI** – Working papers, summaries

- **Excel AI (Analyze Data)** – Ledger analysis, trend identification

- **Grammarly AI** – Professional reporting

Benchmarked Shadow Projects

- **Financial Statement Interpretation (Tata Group):** Analyse income statement and balance sheet of a listed company.
  AI Tools: ChatGPT (ratio explanation), Excel AI (trend tables).

- **Business Cost Classification Study (ITC):** Classify fixed, variable, and semi-variable costs.
  AI Tools: ChatGPT (concept mapping), Excel AI (cost tables).

Semester 2: Corporate Accounting & Business Law

Core Focus:
Corporate Accounting, Business Law, Macroeconomics, Business Statistics.

AI Integration Focus:

• Compliance understanding
• Structured statutory interpretation
• Analytical reasoning

AI Tools Integrated:

- **ChatGPT** – Legal clause simplification, accounting standards explanation

- **Excel AI** – Ratio, variance, and compliance analysis

- **Notion AI** – Structured notes and case documentation

Benchmarked Shadow Projects

- **Company Law Compliance Snapshot (Infosys):** Analyse compliance requirements and disclosures.
  AI Tools: ChatGPT (section mapping), Notion AI (compliance checklist).

- **Corporate Accounting Adjustment Study (Reliance Industries):** Analyse mergers, bonus issues, or valuation adjustments.
  AI Tools: ChatGPT (accounting treatment), Excel AI (impact analysis).

Semester 3: Cost Accounting, Taxation & Auditing Basics

Core Focus:
Cost Accounting, Direct Tax, Auditing, Management Accounting.

AI Integration Focus:

- Cost behaviour analysis
- Tax computation logic
- Audit risk identification

AI Tools Integrated:

- **ChatGPT** – Costing methods, tax logic explanation

- **Excel AI** – Cost sheets, tax computation, variance analysis

- **Power BI / Looker Studio** – Cost and margin dashboards

Benchmarked Shadow Projects

- **Cost Sheet & Variance Analysis (Maruti Suzuki):** Prepare and analyse cost sheets.
  AI Tools: Excel AI (costing), ChatGPT (variance interpretation).

- **Income Tax Computation Case (Big 4 standards):** Compute taxable income for individuals or firms.
  AI Tools: ChatGPT (section logic), Excel AI (tax computation).

Semester 4: Financial Management & Advanced Taxation

Core Focus:
Financial Management, GST, Advanced Direct Tax, Corporate Finance.

AI Integration Focus:

- Financial decision-making
- Tax planning & compliance
- Data-backed evaluation

AI Tools Integrated:

- **ChatGPT (Finance Mode)** – Capital budgeting logic, tax planning scenarios

- **Excel AI** – NPV, IRR, GST returns, cash flow analysis

- **Power BI** – Financial performance dashboards

Benchmarked Shadow Projects

- **Capital Budgeting Decision Study (Tata Power):** Evaluate investment proposals.
  AI Tools: Excel AI (NPV/IRR), ChatGPT (decision rationale).

- **GST Compliance & Return Analysis (Amazon India):** Analyse GST filings and compliance flow.
  AI Tools: ChatGPT (GST structure), Excel AI (return analysis).

Semester 5: Research, Analytics & Corporate Strategy

Core Focus:
Business Research Methods, Financial Analytics, Corporate Strategy, Electives.

AI Integration Focus:

• Research orientation
• Financial and business analytics
• Strategic evaluation

AI Tools Integrated:

- **ChatGPT (Research & Strategy Mode)** – Hypothesis framing, analysis support

- **Power BI / Looker Studio** – Analytical dashboards

- **Excel AI** – Forecasting and trend analysis

- **Zotero / Mendeley + AI** – Literature review

Benchmarked Shadow Projects

- **Financial Performance Benchmarking (HDFC / ICICI):** Analyse profitability and stability.
  AI Tools: Power BI (comparative dashboards), ChatGPT (strategic insights).

- **Corporate Strategy Analysis (Aditya Birla Group):** Evaluate diversification and growth strategies.
  AI Tools: ChatGPT (strategy frameworks), Excel AI (trend support).

Semester 6: Auditing, Ethics & Honours Dissertation

Core Focus:
Advanced Auditing, Corporate Governance, Ethics, Dissertation / Viva.

AI Integration Focus:

• Ethical and responsible AI usage
• Research execution
• Professional reporting

AI Tools Integrated:

- **ChatGPT (Research & Audit Mode)** – Audit planning, dissertation structuring

- **Power BI** – Research data visualisation

- **Turnitin / Copyleaks** – Academic integrity and plagiarism control

- **Beautiful.ai / Canva AI** – Viva and defence presentations

Benchmarked Shadow Projects

- **Audit Risk & Governance Review (Deloitte / EY):** Identify audit risks and governance gaps.
  AI Tools: ChatGPT (risk mapping), Excel AI (risk scoring).

- **Honours Dissertation & Defence (University Research Standards):** Data-driven dissertation with AI-supported analysis.
  AI Tools: ChatGPT (analysis support), Power BI (visuals), Turnitin (ethics).