

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).
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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).
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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).
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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).
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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).
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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).
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