



KARNATAK UNIVERSITY, DHARWAD

ACADEMIC (S&T) SECTION

ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಧಾರವಾಡ

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ಸಂ. KU/Aca(S&T)/OS-Gen/2026-27/ 1208

ದಿನಾಂಕ: 1 AUG 2026

ಅಧಿಸೂಚನೆ

ವಿಷಯ: 2026-27ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಸ್ನಾತಕ ಪದವಿ-1, 2ನೇ ಹಾಗೂ 5, 6ನೇ ಸೆಮಿಸ್ಟರ್ ಗಳಿಗೆ ಪಠ್ಯಕ್ರಮ ಅಳವಡಿಸುವ ಕುರಿತು.

ಉಲ್ಲೇಖ: ಎಲ್ಲ ನಿಖರತೆಗಳ ಸಭೆ ಜರುಗಿದ ದಿನಾಂಕ: 23 / 24 / 25.07.2026.

೨. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಅನುಮೋದನೆ ದಿನಾಂಕ: 30-07-2026.

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ಮೇಲ್ಕಂಡಿರುವ ವಿಷಯ ಹಾಗೂ ಉಲ್ಲೇಖಗಳಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ, ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಅನುಮೋದನೆ ಮೇರೆಗೆ, ಸನ್ 2026-27ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯದ ಸ್ನಾತಕ ಪದವಿಗಳಾದ BA / B.Com / B.Sc / BCA / BBA ಮತ್ತು ಇನ್ನಿತರ ವೃತ್ತಿಯೇತರ / ವೃತ್ತಿಪರ ಕೋರ್ಸುಗಳಿಗೆ 1 ಮತ್ತು 2ನೇ ಸೆಮಿಸ್ಟರ್ ಹಾಗೂ 2026-27ನೇ ಸಾಲಿಗೆ 5 ಮತ್ತು 6ನೇ ಸೆಮಿಸ್ಟರ್‌ಗಳಿಗೆ ಪಠ್ಯಕ್ರಮವನ್ನು ಅಳವಡಿಸುವ ಕುರಿತು ಮುಂಬರುವ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ಸ್ಥಿರೀಕರಣಕ್ಕೊಳಪಟ್ಟು (Pending approval of Academic Council) ಅಧಿಸೂಚನೆ ಪ್ರಕಟಿಸಿದೆ. ಅದರಂತೆ, ಪಠ್ಯಕ್ರಮವನ್ನು ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ [www.kud.ac.in](http://www.kud.ac.in) ದಲ್ಲಿ ಬಿತ್ತರಿಸಲಾಗಿದೆ. ಸದರ ಪಠ್ಯಕ್ರಮವನ್ನು ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲದಿಂದ ಡೌನ್‌ಲೋಡ್ ಮಾಡಿಕೊಳ್ಳಲು ಸೂಚಿಸುತ್ತ ವಿದ್ಯಾರ್ಥಿಗಳು ಹಾಗೂ ಸಂಬಂಧಿಸಿದ ಎಲ್ಲ ಬೋಧಕರ ಗಮನಕ್ಕೆ ತಂದು ಅದರಂತೆ ಕಾರ್ಯ ಪ್ರವೃತ್ತಿರಲು ಸೂಚಿಸಲಾಗಿದೆ.

ಅಡಕ: ಮೇಲಿನಂತೆ

*N. Ramulu*  
ಕುಲಸಚಿವರು 31/7/26

ಗೆ,  
ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯದ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ ಬರುವ ಎಲ್ಲ ಅಧೀನ ಹಾಗೂ ಸಂಬಂಧಿತ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ, (ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ ಹಾಗೂ ಮಿಂಚಂಚೆ ಮೂಲಕ ಬಿತ್ತರಿಸಲಾಗುವುದು)

ಪ್ರತಿ:

1. ನೋಡಲ್ ಅಧಿಕಾರಿಗಳು, UUCMS ಘಟಕ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
2. ನಿರ್ದೇಶಕರು, ಐ.ಟಿ. ಶಾಖೆ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ಕುಲಪತಿಗಳ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ಕುಲಸಚಿವರ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
6. ಅಧೀಕ್ಷಕರು, ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆ / ಗೌಪ್ಯ / ಜಿ.ಎ.ಡಿ. / ವಿದ್ಯಾಂಡಳ (ಪಿ.ಜಿ.ಪಿ.ಎಚ್.ಡಿ) ವಿಭಾಗ, ಸಂಬಂಧಿಸಿದ ಕೋರ್ಸುಗಳ ವಿಭಾಗಗಳು ಪರೀಕ್ಷಾ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.



**KARNATAK UNIVERSITY, DHARWAD**

**B.Com.**

**Syllabi  
With effect from 2024-25**

**As per NEP (Revised) 2024**

### B COM PROGRAMME CURRICULUM STRUCTURE

| Semester | Type               | Core subject code | Title Discipline                                                       | Credit (L+T) | Teaching Hours | Internal Assessment (IA) | Sem.-End Exam (SEE) | Total |
|----------|--------------------|-------------------|------------------------------------------------------------------------|--------------|----------------|--------------------------|---------------------|-------|
| 1        |                    | Language          | Language – I                                                           | 3            | 4              | 20                       | 80                  | 100   |
|          |                    | Language          | Language – II                                                          | 3            | 4              | 20                       | 80                  | 100   |
|          | Theory             | B 1 COM 1 T 1     | Financial Accounting                                                   | 4            | 4              | 20                       | 80                  | 100   |
|          | Theory             | B 1 COM 1 T 2     | Management: Theory and Practice                                        | 4            | 4              | 20                       | 80                  | 100   |
|          | Theory             | B 1 COM 1 T 3     | Principles of Marketing/Business Mathematics – I                       | 4            | 4              | 20                       | 80                  | 100   |
|          | Theory             | B 1 COM 1 T 4     | Business Economics-I                                                   | 4            | 4              | 20                       | 80                  | 100   |
|          | Compulsory         | ---               | Constitutional Values – I                                              | 2            | 2              | 10                       | 40                  | 50    |
|          |                    |                   |                                                                        | 24           |                |                          |                     |       |
| 2        |                    | Language          | Language – I                                                           | 3            | 4              | 20                       | 80                  | 100   |
|          |                    | Language          | Language – II                                                          | 3            | 4              | 20                       | 80                  | 100   |
|          | Theory             | B 2 COM 1 T 1     | Company Accounts                                                       | 4            | 4              | 20                       | 80                  | 100   |
|          | Theory             | B 2 COM 1 T 2     | Stock Market Operations                                                | 4            | 4              | 20                       | 80                  | 100   |
|          | Theory             | B 2 COM 1 T 3     | Human Resource Management and Artificial Intelligence / Mathematics-II | 4            | 4              | 20                       | 80                  | 100   |
|          | Theory             | B 2 COM 1 T 4     | Business Economics-II                                                  | 4            | 4              | 20                       | 80                  | 100   |
|          | Compulsory         |                   | Constitutional Values – II                                             | 2            | 2              | 10                       | 40                  | 50    |
|          |                    |                   |                                                                        | 24           |                |                          |                     |       |
| 3        | Lang               |                   | Language– I                                                            | 3            | 4              | 20                       | 80                  | 100   |
|          | Lang               |                   | Language – II                                                          | 3            | 4              | 20                       | 80                  | 100   |
|          | Theory             | B 3 COM 1 T 1     | Entrepreneurship, Startups and Unicorns                                | 4            | 4              | 20                       | 80                  | 100   |
|          | Theory             | B 3 COM 1 T 2     | Fundamentals of Financial Management                                   | 4            | 4              | 20                       | 80                  | 100   |
|          | Theory             | B 3 COM 1 T 3     | Company Law and Secretarial Practice                                   | 4            | 4              | 20                       | 80                  | 100   |
|          | Theory             | B 3 COM 1 T 4     | Business Statistics - I/Commercial Arithmetic-I                        | 4            | 4              | 20                       | 80                  | 100   |
| 3        | Elective           |                   | AI &Computer Applications in Business                                  | 3            | 4              | 20                       | 80                  | 100   |
|          |                    |                   |                                                                        |              |                |                          |                     |       |
| 4        | Lang               |                   | Languages – I                                                          | 3            | 4              | 20                       | 80                  | 100   |
|          | Lang               |                   | Languages – II                                                         | 3            | 4              | 20                       | 80                  | 100   |
|          | Theory             | B 4 COM 1 T 1     | Principles of Management Accounting                                    | 4            | 4              | 20                       | 80                  | 100   |
|          | Theory             | B 4 COM 1 T 2     | Business, Government and Society                                       | 4            | 4              | 20                       | 80                  | 100   |
|          | Theory             | B 4 COM 1 T 3     | Commercial Laws                                                        | 4            | 4              | 20                       | 80                  | 100   |
|          | Theory             | B 4 COM 1 T 4     | Business Statistics - II/Commercial Arithmetic-II                      | 4            | 4              | 20                       | 80                  | 100   |
|          | Compulsory – Skill |                   | Business Correspondence and Soft Skills                                | 2            | 2              | 10                       | 40                  | 50    |

|   |            |               |                                                |   |   |    |    |     |
|---|------------|---------------|------------------------------------------------|---|---|----|----|-----|
|   | Elective   |               | Computerized Accounting System                 | 3 | 4 | 20 | 80 | 100 |
|   |            |               |                                                |   |   |    |    |     |
| 5 | Theory     | B 5 COM 1 T 2 | Cost Accounting-I                              | 4 | 4 | 20 | 80 | 100 |
|   | Theory     | B 5 COM 1 T 3 | Income Tax: Law and Practice-I                 | 4 | 4 | 20 | 80 | 100 |
|   | Theory     | B 5 COM 1 T 4 | Trends in Financial Reporting                  | 4 | 4 | 20 | 80 | 100 |
|   | DSE-1A/B/C |               | Specialization – I                             | 4 | 4 | 20 | 80 | 100 |
|   | DSE-2A/B/C |               | Specialization – II                            | 4 | 4 | 20 | 80 | 100 |
|   | Skill      |               | Research Methodology                           | 3 | 4 | 20 | 80 | 100 |
| 6 | Theory     | B 6 COM 1 T 2 | Cost Accounting-II                             | 4 | 4 | 20 | 80 | 100 |
|   | Theory     | B 6 COM 1 T 3 | Income Tax: Law and Practice-II                | 4 | 4 | 20 | 80 | 100 |
|   | Theory     | B 6 COM 1 T 4 | Principles of Auditing                         | 4 | 4 | 20 | 80 | 100 |
|   | DSE-1A/B/C |               | Specialization – III                           | 4 | 4 | 20 | 80 | 100 |
|   | DSE-2A/B/C |               | Specialization – IV                            | 4 | 4 | 20 | 80 | 100 |
|   | DSC        |               | Internship/Financial Analysis Report (Project) | 3 |   | 20 | 80 | 100 |

| Elective Subject Code          |        |               |                                       |   |   |    |    |     |
|--------------------------------|--------|---------------|---------------------------------------|---|---|----|----|-----|
| Group-A Finance and Accounts   |        |               |                                       |   |   |    |    |     |
| 5                              | Theory | B 5 COM 2 T 1 | Forex Management                      | 4 | 4 | 20 | 80 | 100 |
| 5                              | Theory | B 5 COM 2 T 2 | Accounting for Service Sector         | 4 | 4 | 20 | 80 | 100 |
| Group-B: Marketing and HRM     |        |               |                                       |   |   |    |    |     |
| 5                              | Theory | B 5 COM 2 T 3 | Retail Marketing                      | 4 | 4 | 20 | 80 | 100 |
| 5                              | Theory | B 5 COM 2 T 4 | Human Behavior at Work Place          | 4 | 4 | 20 | 80 | 100 |
| Group-C: Banking and Insurance |        |               |                                       |   |   |    |    |     |
| 5                              | Theory | B 5 COM 2 T 1 | Banking Operations in India           | 4 | 4 | 20 | 80 | 100 |
| 5                              | Theory | B 5 COM 2 T 2 | Insurance: Law & Practice             | 4 | 4 | 20 | 80 | 100 |
| Group-A : Finance and Accounts |        |               |                                       |   |   |    |    |     |
| 6                              | Theory | B6 COM 2 T 1  | Management of Financial Services      | 4 | 4 | 20 | 80 | 100 |
| 6                              | Theory | B 6 COM 2 T 2 | Government Accounting                 | 4 | 4 | 20 | 80 | 100 |
| Group-B: Marketing and HRM     |        |               |                                       |   |   |    |    |     |
| 6                              | Theory | B 6 COM 2 T 1 | Customer Relationship Management      | 4 | 4 | 20 | 80 | 100 |
| 6                              | Theory | B 6 COM 2 T 2 | Organizational Change and Development | 4 | 4 | 20 | 80 | 100 |
| Group-C: Banking and Insurance |        |               |                                       |   |   |    |    |     |
| 6                              | Theory | B 6 COM 2 T 1 | Contemporary Banking in India         | 4 | 4 | 20 | 80 | 100 |
| 6                              | Theory | B 6 COM 2 T 2 | Insurance Sector in India             | 4 | 4 | 20 | 80 | 100 |

**NOTE: The students should opt one group (out of three groups) as specialization courses in V and VI Semesters. The Group of Semester V should be continued even in Semester VI.**

**B.Com Semester – II**  
**Discipline Specific Course (DSC)-**

**Course Title:** - Human Resource Management and Artificial Intelligence  
(W.E.F 2026-27)

**Course Code:** B2COM1T3A

| Type of Course | Theory / Practical | Credits  | Instruction hour per week | Total No. of Lectures/Hours / Semester | Duration of Exam | Formative Assessment Marks | Summative assessment Marks | Total Marks |
|----------------|--------------------|----------|---------------------------|----------------------------------------|------------------|----------------------------|----------------------------|-------------|
| <b>DSC-1</b>   | <b>Theory</b>      | <b>4</b> | <b>4</b>                  | <b>60 hrs.</b>                         | <b>3hrs.</b>     | <b>20</b>                  | <b>80</b>                  | <b>100</b>  |

**Course Outcomes (COs): At the end of the course students will be able to:**

1. Learn the development, implementation and evaluation of employee recruitment, selection and retention plans.
2. Develop skills and concepts needed to resolve actual HRM problems or issues
3. Evaluate the procedures and practices used for recruiting and selecting suitable employees
4. Assess training requirements and design a successful reorientation and training programme
5. Identify the responsibilities of management, HRM specialists, managers and employees in managing the employment relationship.

| Unit     | Title: Human Resource Management and Artificial Intelligence                                                                                                                                                                                                                                                                                                                                                                                                                                   | 60 hrs/sem |
|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| Unit I   | <b>Concept and functions:</b> meaning, objectives, features, and significance of HRM; role, status and competencies of HR manager; HR policies; evolution of HRM; emerging challenges of HRM – workplace diversity, empowerment, downsizing, VRS, work life balance                                                                                                                                                                                                                            | 12 hrs     |
| Unit II  | <b>Procurement of Human Resource</b> – Human resource planning – quantitative and qualitative dimensions; job analysis – job description and job specification; recruitment – concept and sources; selection – concept and process; methods of selection - test and interview; placement, induction and socialization; retention of employees                                                                                                                                                  | 12 hrs     |
| Unit III | <b>Training and Development:</b> Concept and significance – role specific and competency based training; training and development methods; approaches of training and development; apprenticeship, job rotation, vestibule training; hands on training, e-learning, in-basket, management games, etc                                                                                                                                                                                           | 12 hrs     |
| Unit IV  | <b>Performance Appraisal and Compensation Management</b> – Performance Appraisal –Nature, objectives and process of performance management; methods of performance appraisal; potential appraisal; employee counseling; transfers and promotion<br><b>Compensation</b> : Concept and policies; base and supplementary compensation; individual, group and organization incentive plans, fringe benefits; performance linked compensation, employee stock options; pay-band compensation system | 12 hrs     |
| Unit V   | <b>AI and Human Resource Management</b> -introduction to AI, meaning, need, overview of AI and Machine Learning, evolution of AI in HRM, Role of AI, AI in work force planning, talent acquisition, recruitment, training, compensation, retention, performance management, tools of AI and challenges                                                                                                                                                                                         | 12 hrs     |

**Recommended books:**

1. K Ashwthappa, Human Resource Management – Text and Cases, McGraw Hill, New Delhi
2. L M Prasad, Human Resource Management, Sultan Chand, New Delhi
3. C B Gupta, Human Resource Management, Sultan Chand, New Delhi
4. S S Khanka, Human Resource Management, S Chand, New Delhi.
5. VSP Rao. Human Resource Management, Taxmann, New Delhi
6. Gary Dessler and Biju Varkkey, Human Resource Management, Pearson Publications New Delhi
7. Joseph Martocchio, Human Resource Management, Pearson, New Delhi
8. John Ivancevich, Human Resource Management, McGraw Hill, New Delhi.
9. Snell Bohlander, Managing Human Resources, Pearson Publications, New Delhi
10. Gerhart, Fundamentals of Human Resource Management, McGraw Hill, New Delhi
11. Ben Eubanks, Artificial Intelligence for Human Resource Management to support and Development of successful work force, Kogan page Publishers.

| Formative Assessment for Theory                |                 |
|------------------------------------------------|-----------------|
| Assessment Occasion/ type                      | Marks           |
| Internal Assessment Test 1                     | 05              |
| Internal Assessment Test 2                     | 05              |
| Assignment                                     | 10              |
| <b>Total</b>                                   | <b>20 Marks</b> |
| <i>Formative Assessment as per guidelines.</i> |                 |

## B.Com. Semester – III

### Elective Course (EC-1)

**Course Title:** - AI and Computer Applications in Business (W.E.F 2026-27)

**Course Code:** ----- B3COM5T1

| Type of Course | Theory / Practical | Credits  | Instruction hour per week | Total No. of Lectures/Hours / Semester | Duration of Exam | Formative Assessment Marks | Summative assessment Marks | Total Marks |
|----------------|--------------------|----------|---------------------------|----------------------------------------|------------------|----------------------------|----------------------------|-------------|
| EC-1           | <b>Theory</b>      | <b>2</b> | <b>2</b>                  | <b>30 hrs.</b>                         | <b>1.5hrs.</b>   | <b>10</b>                  | <b>40</b>                  | <b>50</b>   |
|                | <b>+</b>           | <b>+</b> | <b>+</b>                  | <b>+</b>                               | <b>+</b>         | <b>+</b>                   | <b>+</b>                   | <b>+</b>    |
|                | <b>Practical</b>   | <b>1</b> | <b>2</b>                  | <b>30 hrs</b>                          | <b>2hrs.</b>     | <b>10</b>                  | <b>40</b>                  | <b>50</b>   |

**Course Outcomes (COs):** At the end of the course students will be able to:

1. Describe the various concepts and terminologies used in computing, computer networks and the internet.
2. Examine document creation for report making and communication.
3. Identify and make good presentations.
4. Analyse various computations using various functions in the area of accounting and finance and represent the business data using suitable charts. S/he should also be able to manipulate and analyse the business data for better understanding of the business environment and decision making.
5. Identify the spreadsheet knowledge acquired through this paper in solving real life problems that help in decision making.

| Unit     | Title: AI and Computer Applications in Business                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 30 hrs/<br>sem |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| Unit I   | <p><b>Introduction:</b> Computing: Concept of computing, Data and information; Computing Interfaces: Graphical User Interface (GUI), Command Line Interface(CLI), Touch Interface, Natural Language Interface(NLI); data processing; applications of computers in business.</p> <p>Computer Networks: Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer- to- peer Computing; Wireless Networking; Securing Networks: firewall.</p>                                                                                           | 5              |
| Unit II  | <p><b>Word Processing:</b> Introduction to word Processing, Word processing concepts, Use of Templates and styles, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto-text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break, table of contents, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge (including linking with spreadsheet files as data source); Printing documents; Citations, references and Footnotes.</p>                                                                                                       | 8              |
| Unit III | <p><b>Preparing Presentations:</b> Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyper linking, Media; Design; Transition; Animation; and Slideshow, exporting presentations as pdf handouts and videos.</p>                                                                                                                                                                                                                                                                                                                                                                                                                          | 7              |
| Unit IV  | <p><b>Spreadsheet basics :</b> Spreadsheet concepts, Managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs; Flash-fill; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges.</p> <p>Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Text functions and Error functions. Working with Data: Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis: Goal seek, Data tables and Scenario manager.</p> | 5              |
| Unit V   | <p><b>Application of AI to Business:</b> Meaning and definitions of AI, AI v/s human intelligence, AI related terms-data algorithm, machine learning, deep learning, big data, cloud; difference between algorithm, AI and AGI; types of AI, branches of AI, machine learning, natural language processing, computer vision, expert systems; Robotics- AI tools for business; Chat GPT, Google Gemini, Microsoft copilot and cloud. Benefits and limitation of AI; Future of AI in business.</p>                                                                                                                                                                                             | 5              |

**Note:**

1. There shall be 2 hrs lecture per week and 2 hrs practical lab per batch having 50 students in computer laboratory.
2. The subject may be taught by faculty with MCA or M.Sc Computer Science degree. In case of their non availability the subject may be taught by M.Com Faculty.
3. There shall be an internal assessment for both theory and Practical 10 marks each as above.
4. There shall be Semester end Examination conducted by University for 40 marks.
5. Semester end Practical examination for 2 hrs shall be conducted before commencement of theory examination for 40 marks. Practical examination shall be conducted by two examiners- Internal and external.
6. Assessment pattern for semester end practical Examination: Max. marks - 40
  - a. Problem solving -30 marks
  - b. Record / journal -05 marks
  - c. Viva -05 marks

**Note:**

1. One problem may be given to each student.
2. Not more than two students shall have the same problem in a batch of 20 students.
3. The same pattern may be used for internal examination for total 40 marks / 4 = 10 marks.
7. Cumulative marks IA of theory and Practical (10+10=20 marks) shall be uploaded.

**Practical Exercises**

The learners are required to do the practical exercises which include, but not limited to, the following:

1. Analyze and compare the different mobile payment apps (at least 5) on the basis of their pros and cons and prepare a report on the same in word document using table of contents, bullets, numbering, citations, etc. Also prepare a presentation for the same.
2. Using mail merge utility of word processing for either sending letters or for creating any other document like salary slip/ utility bills to be delivered to multiple recipients using data from a business organization or of the peer students. Presentation with all the above functions therein.
3. Identify a topic related to any business operation and prepare a PowerPoint Presentation with all the above functions therein.
4. Prepare a Spreadsheet document with any hypothesized data and perform all the above functions therein.
5. By taking secondary data from a company's income statement and balance sheet for five to ten years, all the learners are required to conduct the Ratio Analysis and forecast values for different items of these statements for the next five to ten years.
6. Using logical, mathematical and statistical functions of spreadsheet, the learners should be able to analyses the results of the class test using hypothesized data to determine the students who passed or failed, assigning

- them ranks like first, second, third, etc., finding out number of absentees, counting no. of students scoring marks with distinction, etc.
7. The learners should be able to prepare repayment schedules of the loans that they borrow, prepare a payroll statement using spreadsheet functions listed above and analyse different investment opportunities using financial functions.
  8. By taking live data from the website of the Government of India, use Spreadsheet for preparing frequency distribution, graphs, and calculate statistical measures like mean, median, mode, standard deviation, Correlation etc.
  9. Create a business reports using word processing, including text, inserting header and footer, tables, images and using styles.
  10. Create and manage employee attendance report, salary report and generating pay slips using spreadsheet application.

#### **Recommended books:**

1. Jain, H. C. and Tiwari, H. N. —Computer Applications in Business| Taxmann, Delhi.
2. Joseph, P.T. S.J. E-Commerce: An Indian Perspective, 6th ed. PHI Learning
3. Mohan Kumar and Rajkumar, Computer Applications in Business, Vijay Nicole Imprints, Chennai
4. R G Saha, Computer Applications in Business, Himalaya Publishing House, Mumbai
5. Mathur, S. and Jain, P. —Computer Applications in Business| Galgotia Publishing Company
6. Madan, S. —Computer Applications in Business| Scholar Tech Press, Delhi.
7. Sharma, S. K. and Bansal, M. —Computer Applications in Business| Taxmann, Delhi.
8. Thareja R (2019). Fundamentals of Computers. Oxford University Press.
9. Walkenbach, J. MS Excel 2016, Bible|. John Wiley & Sons, USA.
10. Winston, W. L, MS Excel 2013, Data Analysis & Business Modeling| Microsoft Press,
11. Sandeep Kumar Panda, Vaibhav Mishra, R. Balamurali and Ahmed A. Elngar, “Artificial Intelligence and Machine Learning in Business Management - Concepts, Challenges, and Case Studies”, CRC Press, Taylor & Francis, 2022

| <b>Formative Assessment for Theory</b>         |                 |
|------------------------------------------------|-----------------|
| <b>Assessment Occasion/ type</b>               | <b>Marks</b>    |
| Internal Assessment Test                       | 05              |
| Assignment                                     | 05              |
| <b>Total</b>                                   | <b>10 Marks</b> |
| <i>Formative Assessment as per guidelines.</i> |                 |

