



Shrimathi Devkunvar Nanalal Bhatt Vaishnav College For Women (Autonomous)

Owned and Managed by Cork Industries Charities Trust
Affiliated to University of Madras - Re-Accredited with 'A+' Grade by NAAC - 4th Cycle

COURSE DATA SHEET

SEMESTER	I	BATCH	2026
COURSE NAME	BASICS OF ARTIFICIAL INTELLIGENCE FOR BUSINESS	COURSE CODE	26UCOGE1E01
COURSE UNITS	V	COURSE TYPE	Generic Elective(GE) - I
CONTACT HOURS (L-T-P)	4-1-0	CREDITS	4
OFFERED BY	B.Com	SHIFT (I / II)	Shift I - 8:15 am - 12:50 pm Shift II - 1:00 pm - 5:30 pm

COURSE OBJECTIVES

1	To understand the fundamentals of Artificial Intelligence and its relevance to commerce.
2	To familiarize students with AI tools used in business decision-making.
3	To examine AI applications in accounting, finance, marketing, and human resource management.
4	To develop analytical skills using AI-driven business intelligence tools.
5	To understand ethical, legal, and governance issues relating to AI in commerce.

COURSE OUTCOMES: On completion of the course the students will be able to...

	CO Statement	Cognitive Level
CO1	To understand the fundamentals of Artificial Intelligence and its relevance to commerce.	K1,K2
CO2	To familiarize students with AI tools used in business decision-making.	K2 ,K3,K4
CO3	To examine AI applications in accounting, finance, marketing, and human resource management.	K3 ,K4,K5
CO4	To develop analytical skills using AI-driven business intelligence tools	K4,K5,K6
CO5	To understand ethical, legal, and governance issues relating to AI in commerce.	K4,K5,K6



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SYLLABUS

UNIT	TOPICS	HOURS
1	Introduction to Artificial Intelligence in Commerce 1.1 Meaning, Definition and Evolution of Artificial Intelligence 1.2 Concepts of AI, Machine Learning, Deep Learning and Natural Language Processing 1.3 Components of AI Systems 1.4 AI and Digital Transformation in Business 1.5 Scope and Importance of AI in Commerce 1.6 Emerging Trends in AI-enabled Business Models	15
2	AI Applications in Accounting and Finance 2.1 AI in Financial Accounting and Reporting 2.2 Automated Bookkeeping and Smart Accounting Systems 2.3 AI-based Auditing and Fraud Detection 2.4 AI in Financial Analysis and Forecasting 2.5 Algorithmic Trading and Robo-Advisors 2.6 AI Applications in Tax Planning and Compliance	15
3	AI in Marketing and Customer Relationship Management 3.1 AI-driven Marketing Strategies 3.2 Predictive Analytics and Consumer Behaviour Analysis 3.3 Customer Segmentation and Personalization 3.4 Chatbots and Virtual Assistants 3.5 Recommendation Systems in E-Commerce 3.6 Social Media Analytics using AI	15
4	AI in Human Resource and Supply Chain Management 4.1 AI in Recruitment and Talent Acquisition 4.2 Employee Performance Analytics 4.3 Workforce Planning and Retention Strategies 4.4 AI in Inventory Management 4.5 Demand Forecasting and Logistics Optimization 4.6 Smart Supply Chain and Warehouse Management	15
5	AI Governance, Ethics and Future of Commerce 5.1 Ethical Issues in Artificial Intelligence 5.2 Data Privacy and Security 5.3 Bias and Fairness in AI Systems 5.4 AI Governance Frameworks 5.5 Regulatory Issues and Compliance 5.6 Future of AI in Commerce and Emerging Career Opportunities	15
Note	Total Hours	75



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TEXT/REFERENCE BOOKS/E - RESOURCES:

Text Books	1. Artificial Intelligence: A Modern Approach (AIMA), written by Stuart J. Russell and Peter Norvig. 4th edition: published in 2020 2. Artificial Intelligence in Business by Pavankumar Gurazada & Seema Gupta, Publisher: Vikas Publishing (India) 2025 3. Artificial Intelligence and Machine Learning for Business by Namita Mishra & A. V. Senthil Kumar Indian academic contributors, 2024–2025 4. Artificial Intelligence (Foundations and Frontiers), Dr. Sulakshana Banerjee, Publisher: Sultan Chand & Sons (India) 2025 5. Artificial Intelligence Basics: A Non-Technical Introduction, by Tom Taulli, published by Apress (2019)
Books For Reference	1. Supremacy: AI, ChatGPT, and the Race that Will Change the World by technology journalist Parmy Olson, Pan Macmillan (UK); St. Martin's Press (US) (2024) 2. Deep Learning 2016 textbook by Ian Goodfellow, Yoshua Bengio, and Aaron Courville. (2016) 3. Artificial Intelligence For Dummies by John Paul Mueller and Luca Massaron, published by Wiley (2018) 4. Life 3.0: Being Human in the Age of Artificial Intelligence by physicist Max Tegmark, 2017 publication 5. Atlas of AI: Power, Politics, and the Planetary Costs of Artificial Intelligence by Kate Crawford, published by Yale University Press (2021)
E-Learning Resources	1. https://www.coursera.org 2. https://www.edx.org 3. https://ai.google/education 4. https://skillsbuild.org 5. https://ocw.mit.edu

PEDAGOGY(TEACHING METHODOLOGY):

- Classroom Teaching
- Case Studies
- Roleplays and Group Discussions
- Capstone Projects



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CO-PO AND CO-PSO MAPPING:

	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	3	2	2	2	3	1	2
CO2	3	3	2	3	2	2	3	2	2
CO3	2	3	3	3	2	1	2	3	2
CO4	2	3	2	3	2	3	2	3	2
CO5	3	2	3	2	3	2	1	2	2
Average (Use only filled in cells for calculation)	2.6	2.8	2.6	2.6	2.2	2	2.2	2.2	2

Correlation Level: 1-Low 2-Moderate 3-Strong

JUSTIFICATION OF CO-PO/PSO MAPPING

CO	PO/PSO	Level of correlation	Justification
CO1	PO1	3	The course introduces fundamental AI concepts, business applications, and contemporary technologies, strengthening knowledge in commerce and management domains.
	PO2	2	Students gain communication and professional understanding regarding AI usage in business environments.
	PO3	2	Basic exposure to AI technologies and computing applications supports technological adaptability.
	PO4	3	The foundational AI knowledge supports higher education and professional career preparation in commerce and management.
	PO5	2	Understanding AI concepts enhances analytical thinking and business decision-making awareness.
	PO6	3	Ethical and responsible AI usage introduces awareness of moral and ethical business issues.



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	PSO1	3	AI fundamentals help students understand current industry challenges and emerging business technologies.
	PSO2	2	Basic knowledge of AI tools supports understanding of analytical and business reporting systems.
	PSO3	1	Introductory AI concepts create limited exposure to business-world integration.
CO2	PO1	2	Students learn data concepts and business intelligence relevant to commerce applications.
	PO2	2	Understanding business data improves professional competency in organizational environments.
	PO3	2	Data handling and BI tools improve technological and research capabilities.
	PO4	3	Knowledge of data-driven systems supports advanced studies and career-oriented programmes.
	PO5	2	Data analysis and AI-based decision-making strengthen analytical and problem-solving abilities.
	PO6	3	Data privacy and ethical handling of information create awareness of responsible business practices.
	PSO1	2	Students gain skills to address business data challenges in industry settings.
	PSO2	3	The unit directly supports application of statistical, financial, and analytical tools for reporting and business analysis.
	PSO3	1	Limited contribution towards bridging academic and business environments.
CO3	PO1	3	Applying AI tools and ML techniques broadens practical business and management knowledge.
	PO2	3	Students develop professional and technical skills through AI-based problem solving.
	PO3	1	Basic practical exposure to AI tools provides introductory technological competency.
	PO4	2	AI application skills support employability and advanced professional learning.
	PO5	2	AI tools improve logical thinking and problem-solving abilities in business contexts.
	PO6	3	AI implementation awareness includes ethical and responsible use of intelligent systems.
	PSO1	2	Practical AI exposure helps students address modern industry requirements.
	PSO2	2	AI tools assist in analytical interpretation and business reporting functions.



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	PSO3	1	Limited practical linkage between academic learning and brand/business building.
CO4	PO1	3	AI applications in marketing, finance, HR, and operations strengthen multidisciplinary business knowledge.
	PO2	2	Students understand professional applications of AI across organizational functions.
	PO3	2	Exposure to AI-enabled business operations improves technological adaptability.
	PO4	2	Functional AI knowledge supports career-oriented learning and business specialization.
	PO5	2	Analysis of AI impacts improves strategic thinking and business decision-making.
	PO6	1	Ethical awareness is indirectly addressed through business AI applications.
	PSO1	2	Students gain insight into industrial applications and operational challenges.
	PSO2	2	AI-based business analytics support financial and operational analysis functions.
	PSO3	1	Moderate linkage between academic concepts and business-world application.
CO5	PO1	2	Ethical and future-oriented AI topics enrich knowledge of emerging business trends.
	PO2	3	Students develop professional awareness regarding ethical AI usage and future workplace skills.
	PO3	2	Future AI technologies and automation strengthen technological understanding.
	PO4	2	Knowledge of AI trends supports higher education and future career readiness.
	PO5	3	Ethical evaluation and critical analysis of AI systems enhance decision-making and analytical thinking.
	PO6	2	AI ethics, fairness, privacy, and legal issues directly support ethical and moral awareness.
	PSO1	2	Students understand future industrial challenges related to AI adoption.
	PSO2	3	Ethical and analytical evaluation of AI systems supports business analysis and reporting competency.
	PSO3	1	Limited but relevant contribution towards academic-business integration.