(Applicable to the batch of students admitted in the academic year 2025-2026)

B.Com.(Business Analytics) (CBCS) FACULTY OF COMMERCE, IIMC

B.Com.(Business Analytics) I Semester Syllabus (CBCS)

(w.e.f. 2025-26)



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(Applicable to the batch of students admitted in the academic year 2025-2026 onwards) **FACULTY OF COMMERCE, IIMC** B.Com. (Business Analytics) (CBCS)

B.COM (Business Analytics) **CBCS COURSE STRUCTURE** w.e.f. 2025-2026

| Sl. No. | Code | Course Title | HPW | Credits | Exam Hrs | Marks |
|-----------------------------|--------|--|------------|---------|-----------------|-----------------------------|
| (1) | (2) | (3) | (5) | (6) | (7) | (8) |
| | | SEMESTER - I | | | | |
| 1. | AEC1 | English (First Language) | 4 | 4 | 3 hrs | 80U+20I |
| 2. | SLS1 | Second Language | 4 | 4 | 3 hrs | 80U+20I |
| 3. | MJR101 | Financial Accounting-I | 5 | 5 | 3 hrs | 80U+201 |
| 4. | MJR102 | Business Organization and Management | 5 | 5 | 3 hrs | 80U+20I |
| 5. | MJR103 | Data-driven Decision Making | 3T+4P 5 | 5 | 2 hrs | 50T+35P+15I |
| | | Total | 23 | 23 | | |
| | | SEMESTER - II | | | | |
| 6. | AEC2 | English (First Language) | 4 | 4 | 3 hrs | 80U+20I |
| 7. | SLS2 | Second Language | 4 | 4 | 3 hrs | 80U+20I |
| 8. | MJR201 | Financial Accounting-II | 5 | 5 | 3 hrs | 80U+20I |
| 9. | MJR202 | Business Laws | 5 | 5 | 3 hrs | 80U+201 |
| | MJR203 | Data Analytics Essentials | 3T+4P 5 | 5 | 2 hrs | 50T+35P+15 |
| | | Total | 23 | 23 | | |
| | | SEMESTER - III | | | | |
| 11. | AEC3 | English (First Language) | 3 | 3 | 3 hrs | 80U+20I |
| | SLS3 | Second Language | 3 | 3 | 3 hrs | 80U+20I |
| Production of the second | MJR301 | Advanced Accounting | 5 | 5 | 3 hrs | 80U+20I |
| | MJR302 | Business Statistics-I | 5 | 5 | 3 hrs | 80U+20I |
| | MJR303 | Data Analytics Modeling | 3T+4P 5 | 5 | 2 hrs | 50T+35P+15 |
| | | Total | 21 | 21 | | |
| | | SEMESTER - IV | | | | |
| 16. | AEC4 | English (First Language) | 3 | 3 | 3 hrs | 80U+20I |
| | SLS4 | Second Language | 3 | 3 | 3 hrs | 80U+20I |
| | MJR401 | Corporate Accounting | 5 | 5 | 3 hrs | 80U+201 |
| | MJR402 | Business Statistics-II | 5 | 5 | 3 hrs | 80U+20I |
| | MJR403 | Forecasting & Predictive Analytics | 3T+4P 5 | 5 | 2 hrs | 50T+35P+15 |
| | | Total | 21 | 21 | 18 | |
| | - | SEMESTER - V | | | | |
| 21 | AEC5 | English (First Language) | 3 | 3 | 3 hrs | 80U+20I |
| 22 | SLS5 | Second Language | 3 | 3 | 3 hrs | 80U+20I |
| 23 | MJR501 | a) Cost Accounting/b) Business Economics/c) International Financial Reporting-I | 5 | 5 | 3 hrs | 80U+20I |
| 24 **A * 7 **Ou } 2 * | MJR502 | a) Business Ethics & Corporate Governance / b) Advanced Data Visualization/ c) Financial Management | 3T+4P 5 | 5 | 2 hrs/ 3 hrs | 50T+35P+ 15I/ 80U+20I |
| 625 m | MDC503 | a) Introduction Accounting | 4 | 4 | 3 hrs | 80U+20I |

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| | | b) Principles of Management | | | | |
|----|------------------------------|---|-------------|-----|------------------|-------------------------------|
| 26 | SEC1 | a) Communication Skills/ b) Professional Development Skills c) Entrepreneurship & Startups | 2 | 2 | 2 hrs | 40U+10I |
| 27 | SEC2 | a) Professional Development Skills/b) Communication Skills/c) Entrepreneurship & Startups | 2 | 2 | 2 hrs | 40U+10I |
| 28 | VAC1 | a) Environmental Science/ b) Cyber Security & Laws | 3 | 3 | 2 hrs | 40U+10I |
| | and the second | Total | 27 | 27 | | |
| | | SEMESTER - VI | | | | |
| 29 | AEC6 | English (First Language) | 3 | 3 | 3 hrs | 80U+20I |
| 30 | SLS6 | Second Language | 3 | 3 | 3 hrs | 80U+20I |
| 31 | MJR601 | a) Management Accounting/ b) Auditing/ c)International Financial Reporting-II | 5 | 5 | 3 hrs | 80U+20I |
| 32 | MJR602 | a) Advanced Corporate Accounting / b) Business Applications of Emerging Technologies/ c) Investment management | 3T+4P 5 | 5 | 2 hrs / 3 hrs | 50T+35P+ 15I/ 80U+20I |
| 33 | RMP603 | Research Methodology/ Internship/Project Report | 2T+4PR 4 | 4 | 2 hrs | 40U+10I 25PR+15IS +10VV |
| 34 | SEC3 | a) Fundamentals of AI Tools/ b) Ability Skills (Competitive Mathematics) | 2 | 2 | 2 hrs | 40U+10I |
| 35 | SEC4 (Dept. Specified) | a) Computerized Accounting b) E-filing of Tax Returns | 2 | 2 | 2 hrs | 40U+10I |
| 36 | VAC2 | a) Cyber Security & Laws/ b) Environmental Science | 3 | 3 | 2 hrs | 40U+10I |
| | | Total | 27 | 27 | | |
| | | GRAND TOTAL | 142 | 142 | | |

THPW: Teaching Hour Per Week; ESED: End Semester Exam Duration AEC: Ability Enhancement Course; SLS: Second Language Skill; SEC: Skill Enhancement Course; MJR: Major Course; VAC: Value Added Course; MDC: Multi-disciplinary Course; T: Theory; P: Practical; I: Internal Exam U: University Exam: RMP: Research Methodology & Project Report; PR: Project Report; IS: Internship; VV: Viva-Voce Examination.

Note: If a student opts for "a" in SEC in V Semester, the student has to opt for "a' only in VI Semester and so is the case with "b" and "c" in the case of Major/MDC papers also the rule applies.

| | | SUMMARY OF CREDI | rs | | |
|---------------------------|------------------------|------------------------------------|--|---------|--|
| Sl. No. Course Category | | No. of Courses | Credits Per Course | Credits | |
| 1 | AEC (English Language) | 6 | 4,3 | 20 | |
| 2 | Modern Language | 6 | 4,3 | 20 | |
| 3 | SEC | 4 | 2 | 8 | |
| 5 | VAC | 2 | 2 | 4 | |
| 6 | MDC | 1 | 4 | 4 | |
| 7 | RMP | 1 | 4 | 4 | |
| 8 | MIR | 16 | 5 | 80 | |
| | TOTAL | 32 | | 142 | |
| | Commerce | 18 | | 86 | |
| CREDITS UNDER NON-CGPA | | NSS/NCC/Sports/Extra Curricular | Up to 6 (2 in each year) Up to 4 (2 in each after I & II years) | | |
| | | Summer Internship | | | |

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SEMESTER-I

MJR 101: FINANCIAL ACCOUNTING - I

PAPER CODE: MJR101 THPW: 5; Credits: 5

Max. Marks: 80U +20I=100

ESED: 3 hrs

Course Objectives:

- 1) To understand the accounting process.
- 2) To classify and record various business transactions in the respective subsidiary books.
- 3) To know the reasons for disagreement of cash book and bank pass book balances.
- 4) To identify and rectify the accounting errors at various stages of accounting cycle.
- 5) To prepare the final accounts of the sole trader.

Course Outcomes:

- 1) Describe and understand the accounting principles and recording of business transactions in Journal.
- 2) Prepare ledgers and subsidiary books.
- 3) Prepare and analyse the bank reconciliation statement.
- 4) Understand the way of rectification of errors in the books of accounts.
- 5) Understand the needs of preparing financial statements with adjustments.

UNIT-I: ACCOUNTING PROCESS:

Financial Accounting: Introduction - Definition - Evolution - Functions - Advantages and Limitations - Users of Accounting Information - Branches of Accounting -Accounting Principles: Concepts and Conventions - Accounting Standards - Meaning -Importance - List of Accounting Standards issued by ASB - Accounting System - Types of Accounts - Accounting Cycle - Journal - Ledger and Trial Balance (Including Problems)

UNIT-II: SUBSIDIARY BOOKS AND RECTIFICATION OF ERRORS:

Meaning - Types: Purchases Book - Purchases Returns Book - Sales Book - Sales Returns Book - Bills Receivable Book - Bills Payable Book - Cash Book: Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper (Including

Rectification of Errors: Types of Errors - Suspense Account - Effect of Errors on Profit (Including Problems)

UNIT-III: BANK RECONCILIATION STATEMENT:

Meaning - Need - Reasons for differences between Cash Book and Pass Book balances - Favourable and Overdraft balances - Ascertainment of correct Cash Book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement (Including Drobloms)

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UNIT-IV: DEPRECIATION ACCOUNTING:

Depreciation (Ind-AS-16): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of Depreciation: Straight Line Method - Diminishing Balance Method and Sum of the Units Method (Including Problems)

UNIT-V: FINAL ACCOUNTS OF SOLE TRADER:

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences -Deferred Revenue Expenditure.

Final Accounts of Sole Trader: Meaning - Uses - Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet - Adjustments - Closing Entries (Including problems)

SUGGESTED READINGS:

- Haneef and Mukherjee: Accountancy-I: Tata McGraw Hill Company.
- 2) R. L. Gupta & V. K. Gupta: Principles & Practice of Accounting: Sultan Chand.
- 3) S. P. Jain & K. L. Narang: Accountancy-I: Kalyani Publishers.
- 4) Tulasian: Accountancy-I: Tata McGraw Hill Company.
- 5) T. S. Grewal: Introduction to Accountancy: S. Chand and Company.
- 6) Prof. Prashanta Athma: Financial Accounting -I: Himalaya Publishing HousePvt Ltd.
- S. N. Maheshwari & V. L. Maheswari: Advanced Accountancy-I: Vikas Publishing House.
- Deepak Sehgil: Fundamentals of Financial Accounting: Tax Mann Publication.
- Jawahar Lal: Financial Accounting: Himalaya Publishing House.
- 10) Kamatam Srinivas: Financial Accounting -I: S Publishers.
- 11) Kamala Devi, Dr Padmalatha, Rachana Sharma: Financial Accounting-I: Professional Books Publisher
- 12) Dr. K. Naveen Kumar: Financial Accounting -1: Vedashree Publishers.

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SEMESTER - I MJR 102: BUSINESS ORGANIZATION AND MANAGEMENT

PAPER CODE: MJR102 THPW: 5; Credits: 5

Max. Marks: 80U +20I=100

ESED: 3 hrs

Course Objectives:

- 1) To know the forms of business organization.
- 2) To understand the meaning and classification of joint stock companies.
- 3) To know the meaning and functions of management.
- 4) To study the importance of planning and organizing in a business organization.
- 5) To differentiate the concepts of authority, power, accountability, responsibility, delegation and decentralization.

Course Outcomes:

- 1) Describe and understand the forms of business organization.
- 2) Knows the forms of companies and important documents.
- 3) Equips with the application of Fayol's 14 principles of management.
- 4) Understand the benefits of planning and organizing in an organization.
- 5) Gain confidence in proper use of authority, responsibility, centralization, decentralization, coordination, cooperation and control terms.

UNIT-I: INTRODUCTION:

Concepts of Business, Trade, Industry and Commerce - Objectives and functions of Business -Social Responsibility of a Business - Forms of Business Organization - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship - Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed -Concept of Limited liability partnership - Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family - Meaning, Advantages and Disadvantages of Co-Operative Organization, One Person Company.

UNIT-II: JOINT STOCK COMPANY:

Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages -Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds -Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents - Prospectus - Contents - Red herring Prospectus- Statement in lieu of Prospectus (As per Companies Act-2013).

UNIT-III: FUNCTIONS OF MANAGEMENT:

Management - Meaning - Characteristics - Functions of Management - Levels of Management -Organization Structure - Types of Organization Structure - Skills of Management - Scientific Management - Meaning - Definition - Objectives - Criticism - Fayol's Principles of Management.

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UNIT-IV: PLANNING AND ORGANISING:

Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages -Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits -Weaknesses-Definition of Organizing-Organization-Process of Organizing - Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - Span of Control - Meaning - Determining Span - Factors influencing the Span of Control.

UNIT-V: AUTHORITY, COORDINATION AND CONTROL:

Meaning of Authority, Power, Responsibility and Accountability - Delegation of Authority -Decentralization of Authority - Definition, Importance, Process, and Principles of Coordination -Techniques of Effective Coordination - Control - Meaning - Definition - Relationship between Planning and Control - Steps in Control - Requirements for Effective Control.

SUGGESTED READINGS:

- 1) R K Sharma & Shashi K. Gupta: Business Organization & Management: Kalyani Publishers
- 2) Patrick Anthony: Business Organization& Management: Himalaya Publishing House
- 3) Dr. Manish Gupta, Business Organization & Management: PBP.
- 4) R. D. Agarwal: Organization & Management: McGraw Hill.
- 5) S.A. Sherlekar, V.S. Sherlekar: Modern Business Organization: Himalaya Publishing House
- 6) C.R. Basu: Business Organization & Management: Tata McGraw Hill
- 7) M.C. Shukla: Business Organization & Management: S. Chand,
- 8) D.S. Vittal: Business Organization and Management: S. Chand
- 9) V.S.P. Rao:Organizational Behavior Text & Cases: Himalaya Publishing House
- 10) Uma Shekaram: Business Organization & Management: Tata McGraw Hill
- 11) Dr. R. Sushama, Mrs. R. Renuka: Business Organisation and Management: Vedashree Publishers.
- 12) Dr. R. Sridhar: Business Organisation and Management: S Publishers.
- 13) Sherlekar & Khuspat Jain: Business Organization& Management: Himalaya Publishing
- 14) R K Chopra: Office Organization & Management: Himalaya Publishing House
- 15) RS Gupta & BD Sharma: Principles and Practice of Management: Kalyani Publishers
- 16) RK Sharma: Principles of Management: Kalyani Publishers
- 17) Mrs. Vinaya Chaturvedi, Ms. Ankita Nagra, Mrs. R. Anuradha & Ms. B. S. Sai Leena: Business Organization & Management: Professional Books Publishers

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MIR103: DATA-DRIVEN DECISION MAKING

PAPER CODE: MJR 103: THPW: 3T+4P; Credits: 5 Total Marks: 50T+35P+15I =100

ESED: 2 HRS

Objective: To make students to learn data-driven decision making.

Course Objectives:

- 1. Identify challenges and opportunities in becoming a data-driven organization
- 2. Understand business analytics prerequisites and data-driven decision-making
- 3. Familiarize with business analytics ecosystem, including relational databases and big data
- 4. Manage data lifecycle and understand data requirements gathering process
- 5. Apply analytics tools and techniques to drive business decisions

Course Outcomes:

- 1. Design and implement data-driven solutions to business problems
- 2. Apply data analysis and visualization tools to communicate insights
- 3. Manage and analyze large datasets using relational databases and big data technologies
- 4. Gather and prioritize business requirements for data analysis projects
- 5. Develop data visualizations and communicate insights to stakeholders effectively

UNIT I: DISRUPTION:

Challenges: Identify hurdles to becoming a data-driven organization - Opportunities: Analyze data practices in the organization - Identify how data can benefit the organization - Distinguish how to be a proactive data practitioner

UNIT II: BUSINESS ANALYTICS PRE-REQUISITES:

Business Analysis Principles: Identify the categories of analytical people - Distinguish and define roles and responsibilities of professionals in data analysis - Data Driven Decision Making: Identify cultural barriers - Distinguish solutions to cultural and cross-functional barriers -Identify six steps of the data-driven decision-making model.

UNIT III: BUSINESS ANALYTICS ECOSYSTEM:

Relational Databases: Nature of relational databases - Purpose of the SQL language - Key aspects of ACID - Meaning of ETL - Not Only SQL: Big data and other data storage tools -Interacting with MongoDB - Document stores and graph stores - Big Data: Key functions of big data technologies - Utility of Hadoop - Purpose of MapReduce - Statistical Tool, Machine Learning, and Data Visualization: Tools for statistical analysis - Python and R - Purpose of machine learning - Visualization tools.

UNIT IV: DATA LIFECYCLE MANAGEMENT:

Data Life Cycle: Identify the stages in the data life cycle - Data in the organization: Distinguish between ways that data enters the organization - Identify the forms data takes as it is stored and used within the organization.

UNIT V: REQUIREMENTS GATHERING:

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Requirements gathering process: Analyze why requirement gathering process is critical to proper analysis - 3 V's of data: Distinguish between the ways data is consumed (the three V's of data) - Customer journey map: Understand how requirement gathering fits with the development of a customer journey map - Distinguish between the stages of the customer journey map

SUGGESTED READINGS:

- 1. Data Analysis Fundamentals Certificate; AICPA
- 2. Fundamentals of Business Analytics, 2nd Edition; R N Prasad, Seema Acharya; Wiley
- 3. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson
- 4. Monetizing Your Data: A Guide to Turning Data into Profit-Driving Strategies and Solutions; Andrew Roman Wells, Kathy Williams Chiang; Wiley
- 5. AI and Analytics, Accelerating Business Decisions; Sameer Dhanrajani; Wiley
- 6. Data Analytics with R; Bharti Motwani; Wiley.
- 7. Data Driven Decision Making: Dr. Ramesh Kumar Miryala, Kalyani Publisher.
- 8. Driven Decision Making: Mrs. R. Renuka: Vedashree Publishers
- 9. Data Driven Decision Making: Dr.K Vasanth: Professional Books Publisher
- 10. Business Analytics: From data to decision: Dr. Shubhabrata Das & Dr Soudeep Deb: University Press
- 11. Data Driven Decision Making Including Lab Practicals: Tulasi Ram Kandula: Himalaya Publishing House

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