

(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)  
II Semester Syllabus (CBCS)  
(w.e.f. 2025-26)**

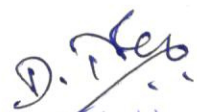


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INDIAN INSTITUTE OF  
MANAGEMENT & COMMERCE  
Autonomous College (UG & PG)**

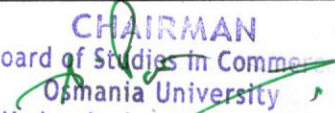
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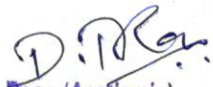
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**B.COM (Business Analytics)  
CBCS COURSE STRUCTURE  
w.e.f. 2025-2026**


Sl. No.	Code	Course Title	HPW	Credits	Exam Hrs	Marks
(1)	(2)	(3)	(5)	(6)	(7)	(8)
<b>SEMESTER - II</b>						
1.	AEC2	English (First Language)	5	5	3 hrs	70+30
2.	SLS2	Second Language	5	5	3 hrs	70+30
3.	MJR201	Financial Accounting-II	5	5	3 hrs	70+30
4.	MJR202	Business Laws	5	5	3 hrs	70+30
5.	MJR203	Data Analytics Essentials	3T+4P 5	5	2 hrs	50T+35P+15I
<b>Total</b>			<b>25</b>	<b>25</b>		

  
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**FACULTY OF COMMERCE, IIMC**

**SEMESTER - II**

**Paper MJR 201: FINANCIAL ACCOUNTING-II**

**PAPER CODE: MJR 201**  
**THPW: 5; Credits: 5**

**Max. Marks: 70 +30I=100**  
**ESED: 3 hrs**

*Objective: To acquire Accounting knowledge of bills of exchange and other business accounting methods.*

**Course Objectives:**

1. Understand accounting treatment for bills of exchange, consignment accounts, and joint ventures
2. Develop skills in accounting for incomplete records and single entry system
3. Familiarize with accounting for non-profit organizations
4. Apply accounting principles and standards to various business transactions
5. Analyze and interpret financial statements for different types of organizations

**Course Outcomes:**

1. Prepare accounting records for bills of exchange, consignment accounts, and joint ventures
2. Convert incomplete records to double-entry system and prepare financial statements
3. Prepare financial statements for non-profit organizations, including receipts and payments account, income and expenditure account, and balance sheet
4. Apply accounting standards and principles to various business transactions and events
5. Analyze and interpret financial statements for informed decision-making

**UNIT-I: BILLS OF EXCHANGE:**

Bills of Exchange – Definition - Distinction between Promissory note and Bills of exchange - Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills - Renewal of bills - Retiring of bills under rebate – Endorsement of bills - Accommodation bills (Including problems)

**UNIT-II: CONSIGNMENT ACCOUNTS:**

Consignment - Meaning – Features - Proforma invoice - Account sales - Del credere commission-Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock (Focusing on proportionate non-recurring expenses) - Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price (Including problems)

**UNIT-III: JOINT VENTURE ACCOUNTS:**

Joint Venture - Meaning – Features - Difference between Joint Venture and Consignment - Accounting Procedure - Methods of Keeping Records for Joint Venture Accounts - Method of Recording in co-ventures books (When separate books are not maintained) - Separate Set of Books Method - Joint Bank Account – Brief overview of Memorandum Joint Venture Account (Including problems)


**UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS:**


Single Entry System - Meaning – Features - Difference between Single Entry and Double Entry systems - Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs Method - Conversion method (Preparing complete trading, Profit and Loss Account and Balance Sheet (Including problems)

**UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:**

Non- Profit Organization - Meaning - Features - Receipts and Payments Account - Income and Expenditure Account - Balance Sheet Treatment of special items like Entrance Fees, Donations, Legacy, etc. – Calculation of consumption of consumables (E.g., Stationary, Medicines) and Stock adjustments (Including problems)

  
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**SUGGESTED READINGS:**


1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
3. Accountancy-I: Tulasian, Tata McGraw Hill Co.
4. Prof. Prashanta Athma: Financial Accounting -I: Himalaya Publishing House Pvt Ltd.
5. Prof. K. Krishna Chaitanya: Financial Accounting -II: Kalyani Publishers-2025.
6. Financial Accounting- II: S.P. Jain & K.L. Narang, Kalyani publishers. 2<sup>nd</sup> Revised Edition-2017
7. Advanced Accountancy-I: S.N. Maheshwari & V.L. Maheshwari, Vikas.
8. Advanced Accountancy: M Shrinivas & K Sreelatha Reddy, Himalaya Publishers.
9. Financial Accounting: M.N Arora, Tax Mann Publications.
10. Dr. K. Naveen Kumar: Financial Accounting -I: Vedashree Publishers-2024
11. Financial Accounting -II: Prof. Kamatam. Srinivas, S. Publications-2025.
12. Financial Accounting-II: Mrs. K. Archana, P. Subhashini, SV Publication. First Edition-2025
13. Financial Accounting-II: Dr Yogeshwaran, E.V. Chandramohan Sastry, Professional books Publishers. New edition-2025, Year of Publication-2018
14. Financial Accounting-II: Prof Prabhu Sahai, Mary Vinaya Sheela and Others, DL Publishers and Distributors-2025.
15. Financial Accounting-II: Dr K Naveen Kumar and Dr D SreeRam Vedashree Publishers- 2025.
16. Financial Accounting-II: Kamala Devi, Rachana Sharma and Others, Vedashree Publishers-2025.

  
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**SEMESTER - II**

**Paper MJR 202: BUSINESS LAWS**

**PAPER CODE: MJR 202**

**Max. Marks: 70 +30I=100**

**THPW: 5; Credits: 5**

**ESED: 3 hrs**

**Objective:** To understand basics of contract act, sales of goods act, IPRs and legal provisions applicable for establishment, management and winding up of companies in India.

**Course Objectives:**

1. Understand the fundamentals principals and application of Indian Contract Act, 1872.
2. Analyze the Key provisions of the Sale Goods Act, 1930 and the Consumer Protection Act, 2019
3. Learn about the Intellectual Property Rights, (IPRs) Protection.
4. Understand Legal aspects of Company Management and Governance under the Companies Act, 2013.
5. Study the modern process of corporate insolvency and liquidation under the insolvency and bankruptcy Code (IBC), 2016

**Course Outcomes:**

1. Analyze and apply contract law principles to business transactions
2. Understand consumer rights and protection under the Consumer Protection Act
3. Identify and protect intellectual property rights, including trademarks, patents, and copyrights
4. Apply company law principles to manage companies and conduct meetings
5. Understand the process of winding up and insolvency laws, including the Insolvency and Bankruptcy Code

**UNIT-I: INDIAN CONTRACT ACT, 1872:**

Agreement and Contract : Defination - Essentials of a valid contract - Types of contracts (Valid Void Voidable, Unenforceable, Quasi-Contracts) – Formation of Contract: Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation – Capacity and Consent: Competency to contract Free Consent (Coercion, Undue influence, Fraude, Misrepresentation, Mistake) – Consideration and Legality: Definition - Essentials of valid consideration (Nudum pactum), Agreements Declared Voide (Restraint of Trade, Legal Proceedings) – Discharge and Breach: Modes of Discharge of a contract – Breach of Contract (Actual and Anticipatory)- Remedies for Breach (Damages, Specific Performance, Injunction, Rescission - Special Contracts (Introduction) – Overview of Contract Indemnity and Contract Gurantee.

**UNIT-II: SALE OF GOODS ACT, 1930 AND CONSUMER PROTECTION ACT, 2019:**

The Sale of Goods Act, 1930: Contract of Sale - Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods. Stipulations: Conditions and Warranties (Implied and Express) - Caveat Emptor and its Exceptions. Transfer of Title: Rules regarding Trancefer of Property – Rights of Unpaid Seller: Defination of an Unpaid Seller - Rights of Unpaid Seller – Against the Goods and Against the Buyer personally. Consumer Protection Act, 2019 (Latest Act) Core Concepts: Definition of Consumer (Includes E-Commerce) - Goods - Service - Consumer Dispute – Unfaire Trade Practices – Misleading Advertisement and Product Liability. Institutional Framework: Introduction to the Central Consumer Protection Authorioty (CCPA). Redressal Agencies: Consumer Dispute Redressal Commissions (District, State, National) - Compositions and Latest Monitory Jurisdiction Limits, E-Commerce and Digital Age: Key Provision of the Consumer Protection (E-Commerce) Rules, 2020 (e.g., Liability of Market Place vs. Inventory Model.

  
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**UNIT-III: INTELLECTUAL PROPERTY RIGHTS (IPRS):**

Trade Marks: Definition – Functions – Procedure for Registration, Duration and Renewal, Infringement and Passing off - Patents: Definition - Kinds of Patents –patentable and non patentable Inventions - Rights of the Patentee - Transfer of the Patent Rights, Infringement - Copy Rights: Definition - Rights of the Copyright Owner - Terms of Copy Right - Infringement and Faire Use - Other Intellectual Property Rights: Introduction to Design Act, 2000 - Trade Secrets and Geographical Indications (GI).

**UNIT-IV: MANAGEMENT OF COMPANIES AND CORPORATE GOVERNANCE:**

Directors: Qualification - Disqualification – Position (Fiduciary) - Appointment (First Subsequent) - Removal - Duties and Liabilities – Loans and Directors – Independent Director (Brief Note) - Corporate Governance: Meaning – Need and Key Principles- Corporate Social Responsibility (CSR) – Provisions of Section135 of the Companies Act, 2013 Applicability – Composition of CSR Committee – Mandatory 2% Spending and Treatment of unspent amount – Meetings: Meaning - Requisites of Valid Meeting (Notice, Proxy, Agenda, Quorum) – Resolutions (Ordinary, Special) - Kinds of Meetings – Annual General Meeting (AGM) - Extraordinary General Meeting - Board Meetings (Frequency and Rules).

**UNIT-V: CORPORATE INSOLVENCY AND WINDING UP:**

Winding Up Under Companies Act, 2013: Meaning - Modes of Winding Up (Primarily Winding Up by tribunal on non-insolvency grounds like Fraud, Oppression) - Removal of name of the company ( Striking Off) – Conditions and Procedure under the Companies Act. Insolvency and Bankruptcy code – 2016: Objective and Applicability – The Process – Overview of the Corporate Insolvency Resolution Process (CIRP) –Key Functionaries: National Company Law Tribunal (NCLT) – Committee of Creditors (CoC) – Insolvency Professional (IP) – Liquidation: Grounds for Liquidation and Brief on the Distribution of Assets (Order of Priority).

**SUGGESTED READINGS:**

- 1) Company Law: ND Kapoor, Sultan Chand and Co.
- 2) Company Law: Rajashree. – HPH
- 3) Business Law - Kavitha Krishna, Himalaya Publishing House
- 4) Business Laws – Dr. B. K. Hussain, Nagalakshmi – PBP
- 5) Business Law: V K Sareen, Kalyani Publishers. 1<sup>st</sup> Edition-2020
- 6) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
- 7) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 8) Business Law – Dr. Indrakanti Sekhar & Ms. Tulja Bhavani, SIA Publishing & Distributors Pvt. Ltd.
- 9) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
- 10) Corporate Law: PPS Gogna, S Chand.
- 11) Business Law: D.S. Vital, S Chand
- 12) Company Law: Bagrial AK, Vikas Publishing House.
- 13) Business Law: B.K. Hussain, S. Gopal Rao, Professional books Publishers, Edition-2024, Year of Publication – 2020.
- 14) Business Laws: Madhavi AVR, D. Bhaskara Lakshmi, SV Publication. First Edition-2025
- 15) Business Laws: S.P. Neehalika Bavya: S. Publishers.
- 16) Business Laws: Dr D Saritha and Prof Prabhu Sahai, DL Publishers and Distributors-2025.
- 17) Business Laws: Revathi Devi Mathur, Vedashree Publishers-2025.

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**SEMESTER - II**

**Paper MJR 203: DATA ANALYTICS ESSENTIALS**

**PAPER CODE: MJR 203:**

**Total Marks: 50T+35P+15I =100**

**THPW: 3T+4P; Credits: 5**

**ESED: 2 HRS**

**Objective: To make students learn Data Analytics Essentials**

**Course Objectives:**

1. Introduce the fundamental concepts of data, its types, lifecycle, and modelling techniques.
2. Provide knowledge and skills in data profiling and cleaning for ensuring data quality.
3. Develop an understanding of ETL processes, master data management, and data quality frameworks.
4. Familiarize students with data warehousing concepts, techniques, and modern tools.
5. Connect data analytics practices to business strategy and value creation through case studies.

**Course Outcomes:**

1. **CO1:** Explain the types of data, data lifecycle, and various data modelling techniques.
2. **CO2:** Apply data profiling techniques to identify anomalies, outliers, and quality issues.
3. **CO3:** Perform data cleaning using appropriate methods, tools, and frameworks.
4. **CO4:** Demonstrate understanding of ETL processes, data quality dimensions, and master data management approaches.
5. **CO5:** Differentiate between databases, data warehouses, and data lakes; design basic warehousing solutions.

**UNIT 1: UNDERSTANDING DATA (FOUNDATIONS):**

Introduction to Data: Data, Role of data in organizations, Importance of data-driven decision making; Types of Data: Structured, Semi-structured, Unstructured,(Examples & use cases); Data Lifecycle: Phases: Creation, Storage, Usage, Archival, Destruction; Data lifecycle management: Benefits & Best practices; Data Modelling: Types: Conceptual, Logical, Physical, Levels of abstraction & techniques, Tools for data modelling, Advantages of structured modelling

**UNIT 2: DATA PROFILING AND CLEANING:**

Data Profiling: Definition & importance, Scope: Exploratory vs Confirmatory profiling, Types of profiling, Profiling tasks; Benefits of profiling for analytics and governance; Tools of profiling, Data Cleaning, Common data issues, Cleaning activities, Standardization & normalization, Deduplication techniques, Outlier detection & treatment, Automation of cleaning processes; Benefits, Tools.: Talend, Open Refine, Excel/Power Query, Python (Pandas, PyJanitor, Dedupe), R

**UNIT 3: ETL (EXTRACT, TRANSFORM, LOAD) AND DATA QUALITY:**

Data Quality: Dimensions, Benefits of data quality management, Tools and features for data quality monitoring; Master Data Management (MDM); ETL Process: Stages: Extraction, Transformation, Loading, Benefits of ETL for analytics, ETL vs ELT approaches (pros and cons), Criteria for choosing the right ETL tool; Tools in Practice: Talend Data Integration: parts, features, benefits, Microsoft SSIS: overview and use cases

**UNIT 4: DATA WAREHOUSING:**

Introduction: Need for data warehousing in organizations, Key characteristics of data warehouses Database vs Data Warehouse, Transactional vs Analytical systems, OLTP vs OLAP; Types of Data Storage Systems: Data warehouse, data lake, data mart, Hybrid approaches; Techniques & Tools: Data warehousing techniques (schema design, partitioning, indexing), Data cubes and in-memory analytics, Data integration techniques (batch, real-time, virtualization), Tools: Snowflake, Amazon Redshift, Google Big Query, Apache Hive

  
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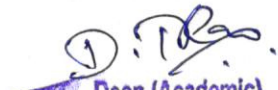
**UNIT 5: BUSINESS STRATEGY & VALUE OF ANALYTICS:**

Business Context in Analytics: Understanding organizational goals, Identifying business value from data, Role of analytics in strategic decision-making; Business Drivers: Linking analytics projects to corporate drivers, How drivers impact analytics adoption and strategic direction; Analytics Project Methodologies: CRISP-DM (phases and applications), Agile analytics approaches, Comparing methodologies for different business needs; Business Value Creation: Case studies across domains (finance, healthcare, retail, manufacturing); Measuring ROI from analytics projects, Examples of organizations leveraging analytics for competitive advantage


**SUGGESTED READING:**

1. **Data Science for Business**, *Authors:* Foster Provost, Tom Fawcett, *Publisher:* O'Reilly Media, 2013
2. **Data Warehousing in the Real World: A Practical Guide for Building Decision Support Systems**, *Authors:* Sam Anahory, Dennis Murray, *Publisher:* Pearson Education, 1997
3. **Mastering Data Modeling: A User-Driven Approach**, *Authors:* John Carlis, Joseph Maguire, *Publisher:* Addison-Wesley, 2000,
4. **Data Quality: The Accuracy Dimension**, *Author:* Jack E. Olson, *Publisher:* Morgan Kaufmann (Elsevier), 2003
5. **The Data Warehouse Toolkit: The Definitive Guide to Dimensional Modeling**, *Authors:* Ralph Kimball, Margy Ross, *Publisher:* Wiley, 2013 (3rd Edition)
6. **Data Analytics Essentials:** Dr. G.D. Rajani & V. Lakshmi Sudha, S.V. Publications. 1<sup>st</sup> Edition, 2025.
7. **Data Analytics Essentials:** Karipe Mahesh; S Publishers.
8. **Data Analytics Modeling:** M Yadigiri, Kalyani Publishers, 1<sup>st</sup> Edition, 2022.
9. **Data Analytics Essentials :** R Renuka, Veda Shree 2025.

  
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