

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

B.Com. (Business Analytics) (CBCS)

FACULTY OF COMMERCE, MGU

Syllabus (CBCS)

(w.e.f. 2025–2026)



**FACULTY OF COMMERCE
MAHATMA GANDHI UNIVERSITY
NALGONDA**

2025

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

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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)
SEMESTER - I						
1.	AEC1	English (First Language)	5	5	3 hrs	80U+20I
2.	SLS1	Second Language	5	5	3 hrs	80U+20I
3.	MJR101	Financial Accounting-I	5	5	3 hrs	80U+20I
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	25	25		
SEMESTER - II						
6.	AEC2	English (First Language)	5	5	3 hrs	80U+20I
7.	SLS2	Second Language	5	5	3 hrs	80U+20I
8.	MJR201	Financial Accounting-II	5	5	3 hrs	80U+20I
9.	MJR202	Business Laws	5	5	3 hrs	80U+20I
10.	MJR203	Data Analytics Essentials	3T+4P 5	5	2 hrs	50T+35P+15I
		Total	25	25		
SEMESTER - III						
11.	AEC3	English (First Language)	5	5	3 hrs	80U+20I
12.	SLS3	Second Language	5	5	3 hrs	80U+20I
13.	MJR301	Advanced Accounting	5	5	3 hrs	80U+20I
14.	MJR302	Business Statistics-I	5	5	3 hrs	80U+20I
15.	MJR303	Data Analytics Modeling	3T+4P 5	5	2 hrs	50T+35P+15I
		Total	25	25		
SEMESTER - IV						
16.	AEC4	English (First Language)	5	5	3 hrs	80U+20I
17.	SLS4	Second Language	5	5	3 hrs	80U+20I
18.	MJR401	Corporate Accounting	5	5	3 hrs	80U+20I
19.	MJR402	Business Statistics-II	5	5	3 hrs	80U+20I
20.	MJR403	Forecasting & Predictive Analytics	3T+4P 5	5	2 hrs	50T+35P+15I
		Total	25	25		
SEMESTER - V						
21.	MJR501	a) Cost Accounting/ b) Business Economics/ c) International Financial Reporting-I	5	5	3 hrs	80U+20I
22.	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
23.	MDC503	a) Introduction Accounting b) Principles of Management	4	4	3 hrs	80U+20I
24.	SEC1	a) Communication Skills/	2	2	2 hrs	40U+10I

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		b) Professional Development Skills c) Entrepreneurship & Startups				
25	SEC2	a) Professional Development Skills/ b) Communication Skills/ c) Entrepreneurship & Startups	2	2	2 hrs	40U+10I
26.	VAC1	a) Environmental Science/ b) Cyber Security & Laws	3	3	2 hrs	40U+10I
		Total	21	21		
		SEMESTER - VI				
27	MJR601	a) Management Accounting/ b) Auditing/ c) International Financial Reporting-II	5	5	3 hrs	80U+20I
28	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
29	RMP603	Research Methodology/ Internship/Project Report	2T+4PR 4	4	2 hrs	40U+10I 25PR+15IS +10VV
30	SEC3	a) Fundamentals of AI Tools/ b) Ability Skills (Competitive Mathematics)	2	2	2 hrs	40U+10I
31	SEC4 (Dept. Specified)	a) Computerized Accounting b) E-filing of Tax Returns	2	2	2 hrs	40U+10I
32	VAC2	a) Cyber Security & Laws/ b) Environmental Science	3	3	2 hrs	40U+10I
		Total	21	21		
		GRAND TOTAL	142	142		

THPW: Theory Periods 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 CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	AEC (English Language)	4	5	20
2	Modern Language	4	5	20
3	SEC	4	2	8
5	VAC	2	3	6
6	MDC	1	4	4
7	RMP	1	4	4
8	MJR	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)	
		Summer Internship	Up to 4 (2 in each after I & II years)	

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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 Problems)

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 Problems)

A. P. R. S.
HEAD
Department of Commerce
Mahatma Gandhi University,
NALGONDA-508 254, (T.S.)

K. S. S. S.
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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:

- 1) 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) S. N. Maheshwari & V. L. Maheswari: Advanced Accountancy-I: Vikas Publishing House.
- 7) Deepak Sehgal: Fundamentals of Financial Accounting: Tax Mann Publication.
- 8) Jawahar Lal: Financial Accounting: Himalaya Publishing House.
- 9) Kamatam Srinivas: Financial Accounting –I : S Publishers.
- 10) Kamala Devi, Dr Padmalatha, Rachana Sharma : Financial Accounting-I : Professional Books Publisher.
- 11) Prof.Prashanta Athma: Financial Accounting -I: Himalaya Publishing House Pvt Ltd.
- 12) Dr. K. Naveen Kumar: Financial Accounting -I: Vedashree Publishers.

A. Rao
HEAD
Department of Commerce
Mahatma Gandhi University,
NALGONDA-508 254, (T.S.)

K. S. Reddy
CHAIRPERSON
Board of Studies in Commerce
Mahatma Gandhi University,
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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.

A. Rouse
HEAD

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K. S. Sider
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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) Niranjan Reddy & Surya Prakash: Business Organization & Management: Vaagdevi publishers
- 12) Y Sridhar : Business Organisation and Management : S Publishers.
- 13) Prof. A. Patrick, Mrs. R. Renuka: Business Organisation and Management: Vedashree Publishers.
- 14) Sherlekar & Khuspat Jain: Business Organization & Management: Himalaya Publishing House
- 15) R K Chopra: Office Organization & Management: Himalaya Publishing House
- 16) Principles and Practice of Management: RS Gupta & BD Sharma: Kalyani Publishers
- 17) Principles of Management: RK Sharma: Kalyani Publishers

A. Rao
HEAD
Department of Commerce
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K. S. S. S.
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MJR103: DATA-DRIVEN DECISION MAKING

PAPER CODE: MJR 103:

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

THPW: 3T+4P; Credits: 5

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.

A. Ramesh
HEAD
Department of Commerce
Mahatma Gandhi University,
NALGONDA-508 254, (T.S.)

K. Sride
CHAIRPERSON
Board of Studies in Commerce
Mahatma Gandhi University,
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UNIT V: REQUIREMENTS GATHERING:

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

A. Rao
HEAD
Department of Commerce
Mahatma Gandhi University,
NALGONDA-508 254, (T.S.)

K. S. D.
CHAIRPERSON
Board of Studies in Commerce
Mahatma Gandhi University,
NALGONDA-508 254, (T.S.)

(T.S.)