Bharatiya Vidya Bhavan

BHAVAN'S VIVEKANANDA COLLEGE
Of Science, Humanities &Commerce,
Sainikpuri, Secunderabad

Autonomous College-Affiliated to Osmania University
Reaccredited with 'A' Grade by NAAC

Department of Commerce
B.Com (Computer Applications)
Syllabus w.e.f academic year:2026-27(Batch-26-29)

B.Com (Computer Applications) First Year

S.No.	Course Code	Course Title	Course Category	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
		SEMESTER – I			
1	ELS1	English (First Language)	ELS1	4	4
2	SLS1	Second Language	SLS1	4	4
3	BCC151	Financial Accounting-I	DSC1	5	5
4	BCC152	Business Organization and Management	DSC2	5	5
5	BCC153	Fundamentals of Information Technology	DSC3	3T+4P	5
		Total		**25**	**23**
		SEMESTER – II			
6	ELS2	English (First Language)	ELS2	4	4
7	SLS2	Second Language	SLS2	4	4
8	BCC251	Financial Accounting-II	DSC4	3T+4P	5
9	BCC252	Business Law	DSC5	5	5
10	BCC253	Basics of Python	DSC6	3T+4P	5
		Total		**27**	**23**

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B.Com(Computer Applications) Second Year

SEMESTER – III					
S.No.	Course Code	Course Title	Course Category	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
11	ELS3	English (First Language)	ELS3	4	4
12	SLS3	Second Language	SLS3	4	4
13	BCC351	Advanced Accounting	DSC7	5	5
14	BCC352	Business Statistics – I	DSC8	5	5
15	BCC353	Relational Database Management System	DSC9	3T+4P	5
		Total		**25**	**23**
SEMESTER – IV					
16	ELS4	English (First Language)	ELS4	4	4
17	SLS4	Second Language	SLS4	4	4
18	BCC451	Income Tax	DSC10	5	5
19	BCC452	Business Statistics-II	DSC11	5	5
20	BCC453	Web Technologies	DSC12	3T+4P	5
		Total		**25**	**23**

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B.Com(Computer Applications) Third Year

SEMESTER- V					
S.No.	**Course Code**	**Course Title**	**Course Category**	**HPW**	**Credits**
(1)	(2)	(3)	(4)	(5)	(6)
21	BCC551	a) Cost Accounting / b) Auditing and Corporate Governance / c) Management Information Systems/ d) Financial Planning & Performance	DSE1	5	5
22	BCC552	a) Assessment of Individuals and GST/ b) Data Visualisation c) Fundamentals of C, C++/ d) Financial Decision Making I	DSE2	5	5
23	BCC553	Business Economics	MDC	4	4
24	SE 1		SEC	2	2
25	SE 2		SEC	2	2
26	VAC 1		SEC	4P/1T+2P/2	2
		Total		**22/21/20**	**20**
		SEMESTER – VI			
27	BCC651	a) Cost Control and Management Accounting/ b) Business Ethics & Report Writing/ c) Multimedia Systems/ d) Financial Control	DSE3	5	5
28	BCC652	**a)** Digital Marketing / **b)** Ecommerce & Mcommerce **c)** Mobile Applications/ **d)** Financial Decision Making-II	DSE4	5	5
29	BCC653	Research Methodology and Project Report	RMP	2T+4R	4
30	SE 3		SEC	2	2
31	SE 4		SEC	2	2
32	VAC 2		VAC	4P/1T+2P/2	2
		Total		**24/23/22**	**20**
		GRAND TOTAL		**148/146/ 144**	**132**

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Syllabus w.e.f academic year:2026-27(Batch-26-29)

ELS: EnglishLanguageSkill**;SLS:**SecondLanguageSkill;**AEC:A**bility**E**nhancement**C**ompulsory**C**ourse;***SEC:*** *Skill**E**nhancement**Course**;**DSC:D**iscipline**S**pecific**C**ourse;**DSE:D**iscipline**S**pecific**E**lective;**GE:G**eneric**E**lective; **T**:Theory;**P:P**ractical;**I**:InternalExam**U:U**niversityExam:**PR**:Project**R**eport;**VV**:**V**iva-**V**oceExamination.*

Note: If a student should opt for "a" in SEC in III semester, the student has to opt for "a" only in IV semester and so is the case with "b" and "c". In the case of DSE also the rule applies.

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	English Language	4	4	16
2	Second Language	4	4	16
3	SEC	4	2	8
4	MDC	1	4	4
5	VAC	2	2	4
6	RMP	1	4	4
7	DSC	12	5	60
8	DSE	4	5	20
	TOTAL	32		132
	Commerce	22		96
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
FINANCIAL ACCOUNTING - I

COURSE CODE: BCC151 | **HOURS PER WEEK: 5**
YEAR/SEMESTER: I/I | **NO. OF CREDITS: 5**
EXAM DURATION :3HRS | **MAX MARKS:70T+30I**

COURSE OBJECTIVES

COb1: To understand the fundamental concepts, principles and conventions of financial accounting.
COb2: To develop knowledge of accounting systems, accounting cycle, and preparation of journal, ledger and trial balance.
COb3: To familiarize with the preparation and use of subsidiary books.
COb4: To identify and rectify accounting errors and understand their impact on financial statements.
COb5: To understand and prepare Bank Reconciliation Statements.
COb6: To learn and apply various methods of depreciation in accounting.
COb7: To prepare final accounts of a sole trader including adjustments and closing entries.
COb8: To develop analytical, problem-solving, and practical accounting skills relevant to professional practice.

UNIT-I: INTRODUCTION:

Financial Accounting: Introduction, Meaning, Definition, Evolution, Functions, Advantages and Limitations, Users of Accounting Information, Branches of Accounting, Principles of Accounting: 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, Sales Book, Purchases Returns Book, Sales Returns Book, Bills Receivables Book, Bills Payables 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 over draft balances, Ascertainment of Correct Cash Book Balance, (Amended Cash Book) Preparation of Bank Reconciliation Statement (Including Problems)

UNIT-IV: DEPRECIATION:

Depreciation (IndAS-16): Meaning, Causes, Difference between Depreciation, Amortisation and Depletion, Objectives of providing for depreciation, Factors affecting depreciation, Accounting Treatment, Methods of depreciation: Straight Line Method, Diminishing Balance Method, Change of Depreciation Methods (Including Problems)

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UNIT V: FINAL ACCOUNTS

Capital and Revenue Expenditure: Meaning and Differences, Differed Revenue Expenditure. Final Accounts of Sole Trader: Meaning, Uses, Preparation of Manufacturing,
Trading and Profit & Loss Account and Balance Sheet, Adjustments, Closing Entries.

LAB WORK: Students will create the transactions and complete, the accounting process with the imaginary figures.

SUGGESTED READINGS:

1.Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R. L. Gupta & V. K. Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
4. Accountancy–I: Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy: T. S. Grewal, S. Chand and Co.
6. Advanced Accountancy-I: S. N. Maheshwari & V. L. Maheswari, Vikas.

REFERENCES:

1. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
2. Financial Accounting: Jawahar Lal, Himalaya Publishing House.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCC151 CO1: Remember and explain fundamental accounting concepts, principles, and accounting standards.
BCC151 CO2: Apply accounting procedures to record transactions and prepare journal, ledger, and trial balance.
BCC151 CO3: Analyse financial data using subsidiary books and cash book systems.
BCC151 CO4: Identify and rectify accounting errors and assess their impact on financial statements.
BCC151 CO5: Evaluate differences in bank balances and prepare accurate Bank Reconciliation Statements.
BCC151 CO6: Apply appropriate depreciation methods and evaluate their financial implications.
BCC151 CO7: Prepare final accounts of sole traders with necessary adjustments.
BCC151 CO8: Develop problem-solving and analytical skills for real-world accounting applications.

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SEMESTER I
BUSINESS ORGANISATION AND MANAGEMENT

COURSE CODE: BCC152
YEAR/SEMESTER: I/I
EXAM DURATION :3HRS

HOURS PER WEEK :5
NO. OF CREDITS: 5
MAX MARKS:70T+30I

COURSE OBJECTIVES

COb1: To provide an understanding of the evolution, growth and development of business and the basic concepts of business, trade, industry and commerce.
COb2: To impart knowledge on various forms of business organizations including sole proprietorship, partnership, LLP, HUF and co-operative organizations.
COb3: To develop an understanding of joint stock companies, their characteristics, types and formation process as per the Companies Act; 2013.
COb4: To familiarize students with the concepts of management, its functions, levels and managerial skills.
COb5: To explain the principles of scientific management and Fayol's principles of management.
COb6: To provide knowledge about planning, types of plans, approaches to planning and management by objectives (MBO).
COb7: To develop an understanding of organizing, organizational structures, span of management and formal and informal organizations.
COb8: To explain the concepts of authority, delegation, decentralization, coordination and control along with their importance in management.

UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS

Evolution, Growth and Development of Business in India-Concepts of Business, Trade, Industry and Commerce - Objectives and Functions of Business –Social Responsibility of a Business - Forms of Business Organization - Sole Proprietorship-Meaning and Characteristics, Partnership Firms – Meaning and Characteristics - Kinds of Partners - Partnership Deed -Concept of Limited liability partnership – Meaning, Characteristics of Hindu Undivided Family – Meaning and features of Co-Operative Organization. (Practical Application)

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).

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UNIT-III: INTRODUCTION TO MANAGEMENT

Management - Meaning - Characteristics - Functions of Management - Levels of Management – Skills of Management- Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol's 14 Principles of Management.

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 Management - Meaning - Determining Span – Factors influencing the Span of Supervision.

UNIT-V: AUTHORITY, COORDINATION AND CONTROL

Meaning of Authority, Power, responsibility and accountability - Delegation of Authority -
Decentralization of Authority -Coordination- Definition, importance, process, and principles of Coordination-techniques of Effective Coordination - Control - Meaning - Definition – Relationship between planning and control -Steps in Control – Types of control. - Requirements for effective control.

SUGGESTED READINGS:

1.Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
2.Business Organisation& Management: Patrick Anthony, Himalaya Publishing House
3.Business Organization & Management: Dr. Manish Gupta, PBP.
4.Organization & Management: R. D. Agarwal, McGraw Hill.
5.Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
6.Business Organization & Management: C.R. Basu, Tata McGraw Hill
7.Business Organization & Management: M.C. Shukla S. Chand,
8.Business Organisation and Management: D.S. Vittal, S. Chand
9.Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
10. Business Organization & Management: Uma Shekaram, Tata McGraw Hill
11. Business Organization & Management: Niranjan Reddy & Surya Prakash, Vaagdevi publishers
12. Business Organisation and Management, Dr.NeeruVasihth, Tax Mann Publications.

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COURSE OUTCOMES:
At the end of the course, the students will be able to:

BCC152 CO1: Explain the concepts, objectives and development of business and its environment.
BCC152 CO2: Describe different forms of business organizations and evaluate their features and suitability.
BCC152 CO3: Illustrate the formation, types and functioning of joint stock companies as per the Companies Act, 2013.
BCC152 CO4: Explain the functions, levels and principles of management and their role in business organizations.
BCC152 CO5: Apply planning techniques, approaches and MBO concepts in managerial decision-making.
BCC152 CO6: Analyze different organizational structures and principles of organizing in business context.
BCC152 CO7: Evaluate the importance of authority, delegation, decentralization and coordination in organizations.
BCC152 CO8: Describe control mechanisms and apply techniques for effective managerial control and coordination.

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SEMESTER I
FUNDAMENTALS OF INFORMATION TECHNOLOGY

COURSE CODE: BCC153
YEAR/SEMESTER: I/I
EXAM DURATION :2 HRS

HOURS PER WEEK: 3T +4P
NO. OF CREDITS: 5
MAX MARKS: 50T+15I+35P

COURSE OBJECTIVES

COb1: To understand computer arithmetic concepts and various number systems used in computing.
COb2: To familiarize students with operating systems, their functions, types, and DOS commands.
COb3: To provide knowledge about software, programming languages, and their applications.
COb4: To develop an understanding of data communication, networking concepts, and communication media.
COb5: To enable students to work with spreadsheets using formulas, functions, and cell referencing techniques.
COb6: To impart practical skills in applying mathematical, logical, statistical, and financial functions in Excel.
COb7: To develop proficiency in creating and analysing charts, graphs, and data visualizations.
COb8: To equip students with skills in data validation, pivot tables, and data summarization techniques for decision-making.

UNIT -I: COMPUTER ARITHMETIC & OPERATING SYSTEMS:
Computer Arithmetic: Binary, Binary Arithmetic, Number System: Positional & Non-Positional, Binary, Octal, Decimal, Hexadecimal, Converting from one number system to another. (Converting from decimal to binary and vice versa)
Operating Systems: Functions, Measuring System Performance, Assemblers, Compilers and Interpreters. Types of Operating Systems: Batch Processing, Multiprogramming, Multi-Tasking, Multiprocessing, Time Sharing, DOS – Internal and External Commands, Windows, Unix/Linux.

UNIT-II: SOFTWARE:
Software and its needs, Types of S/W. System Software: Operating System, Utility Programs Programming Language: Machine Language, Assembly Language, High Level Language their advantages & disadvantages. Application S/W and its types: Word Processing, Presentation, Graphics, DBMS s/w.

UNIT-III: DATA COMMUNICATION: Data, Communication, Basic Networking Devices, Communication Process, Data Transmission speed, Communication Types(modes), Data Transmission Media, Modem and its working, characteristics, Types of Networks, LAN Topologies, Computer Protocols, Concepts relating to networking.

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UNIT-IV: FUNCTIONS & FORMULAS IN SPREADSHEET
Introduction to Excel-Getting acquainted with Excel Window- Conditional Formatting-Understanding formulas- Relative and absolute cell reference - calculations with operator, aggregate functions with auto sum method-managing formulas in single and multiple worksheet.Built in Functions: Introduction to formulas toolbar –Insert function- Built in functions(Math& Trigonometric, Financial, Date & Time, Logical, Text, Statistical, Lookup functions)-check formulas for errors, trace precedents and dependents. Implement Logical and conditional expressions for calculating result, grade and overall percentage for student database. Calculate a Conditional sum, conditional Count, conditional average, square Root, financial functions: Calculate future Value, Calculate principal or interest, calculate the interest rate, calculate the internal rate of return, calculate straight line depreciation, calculate the Median, Mode

Lab: Implement Math& Trigonometric, Financial, Date & Time, Logical, Text, Statistical, Lookup functions for student worksheets and generate reports.

UNIT –V- PIVOT TABLES & DATA VALIDATION
Introduction to Pivot tables- Create a pivot table, modify a pivot table layout, summarize pivot table values- implement following tools with pivot table (calculate field, group rows/columns, apply styles, filters).Charts and Graphs:-Instant chart, Create chart –types of charts- create combination chart, change type, add or remove chart data-add sparklines-trend lines – histograms –chart Styles, layouts, labels, Axis options, chart title, legend, data labels -create and modify pivot chart; Data Validation
Lab work: Create pivot tables and charts for single and multiple values.

SUGGESTED READINGS:
1. Computer Fundamentals: P.K.Sinha
2. Information Technology: Punet Kumar &SushilBharadwaj, Kalyani Publishers
3. Fundamentals of Information Technology- R.GSaha, I.L.Narasimha Rao & N. Bhaskar, Himalaya Publications
4. Introduction to Computers: Peter Norton, McGraw Hill.
5. Fundamentals of Information Technology: Dr. NVN Chary, Kalyani Publishers.
6. Computer Fundamental: AnithaGoel, Pearson.
7. Information Technology Applications for Business: Dr. S. Sudalaimuthu, Himalaya
8. Introduction to Information Technology: ITL ESL, Pearson.
9. Introduction to Information Technology: V. Rajaraman, PHI.
10. Fundamental of Computers: Balaguruswamy, McGraw Hill.
11. PC Software under Windows: Puneet Kumar, Kalyani Publishers.
12. Information Technology and C language: Rajiv Khanna, New Age International.
13. Fundamentals of Information Technology: Alexis Leon, Vikas Publishing House.
14. Informational Technology: P. Mohan, Himalaya Publishing House.
15. Information Technology: R. Renuka, Vaagdevi Publishers.
16. OS-Linux Spoken Tutorials &Libre Office Spoken Tutorials by IIT Bombay.

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COURSE OUTCOMES:

At the end of the course, the students will be able to

BCC153 CO1: Apply computer arithmetic operations and perform conversions among different number systems.
BCC153 CO2: Differentiate various operating systems and execute basic DOS commands effectively.
BCC153 CO3: Classify software types and evaluate the features of different programming languages and applications.
BCC153 CO4: Explain networking concepts, communication processes, transmission media, and network topologies.
BCC153 CO5: Perform spreadsheet calculations using formulas, functions, and cell references.
BCC153 CO6: Implement logical, statistical, mathematical, and financial functions for data analysis and reporting.
BCC153 CO7: Design and customize charts, graphs, and visual reports for effective data presentation.
BCC153 CO8: Create pivot tables, apply data validation techniques, and summarize data for informed decision-making.

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SEMESTER II
FINANCIAL ACCOUNTING - II

COURSE CODE: BCC251
YEAR/SEMESTER: I/II
EXAM DURATION: 2 HRS

HOURS PER WEEK: 3T+4P
NO. OF CREDITS: 5
MAX MARKS: 50T+15I +35P

COURSE OBJECTIVES

COb1: To understand the concepts, features, and limitations of single entry system and methods of ascertaining profit.
COb2: To develop the ability to convert single entry records into double entry system.
COb3: To learn the accounting procedures of not-for-profit organizations including preparation of Receipts and Payments Account and Income and Expenditure Account.
COb4: To understand the fundamentals of partnership accounts including fixed and fluctuating capital methods.
COb5: To acquire knowledge on accounting treatment of admission, retirement, and death of a partner.
COb6: To understand the procedures for dissolution of partnership firms and related accounting treatment.
COb7: To familiarize with computerized accounting using Tally Prime for recording transactions and maintaining accounts.
COb8: To develop skills in preparation of financial statements, GST and TDS computations using Tally Prime.

UNIT-I: ACCOUNTS FROM INCOMPLETE RECORDS
Features, Limitations, Difference between Double entry and Single entry, Difference between Statement of affairs and Balance sheet, ascertainment of profit according to statement method, problems on statement of Profit or Loss, steps for conversion method, problems on conversion method. (Including Problems)

UNIT-II: ACCOUNTING FOR NOT-FOR-PROFIT ORGANIZATIONS
Features, Receipts and Payment a/c and Income and expenditure a/c, Differences between Receipts and payments and Income and expenditure account -problems

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UNIT-III: PARTNERSHIP ACCOUNTS:
Meaning- Features, Partnership deed, fixed and fluctuating capitals, Profit & Loss appropriation a/c Problems on fixed and fluctuating capitals.
Admission of a partner: Treatment of goodwill, accounting treatment, sacrificing ratio, Revaluation of Assets and Liabilities, Adjustment regarding accumulated profits or losses, Ascertainment of new profit-sharing ratio, adjustment of capital in proportion to profit sharing ratio. Retirement of a partner: Treatment of goodwill, accounting treatment, gaining ratio and Death of partner and its accounting treatment. Dissolution of Partnership (Including Problems) – Insolvency of a Partner (Theory only).

UNIT-IV: COMPUTERISED ACCOUNTING USING TALLY PRIME:
Fundamentals of Accounting - Maintaining Chart of Accounts - Maintaining Stock Keeping Units (SKU) - Recording and Maintaining Accounting Transactions

UNIT-V: COMPUTERISED ACCOUNTING USING TALLY PRIME:
Accounts Receivable and Payable Management - Generating Financial Statements and MIS Reports - Goods and Services Tax - Tax Deducted at Source

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. Accountancy–I: S.P. Jain & K.L Narang, Kalyani.
5. Advanced Accountancy-I: S. N. Maheshwari &V.L.Maheswari, Vikas.
6. Advanced Accountancy: M Shrinivas & K Sreelatha Reddy, Himalaya Publishers.
7. Financial Accounting: M.N Arora, Tax Mann Publications.

COURSE OUTCOMES:
By the end of the course, the students will be able to:

BCC251 CO1: Explain the concepts, features, and limitations of single entry system and methods of profit ascertainment.
BCC251 CO2: Apply conversion methods to prepare accounts from incomplete records.
BCC251 CO3: Prepare accounts of not-for-profit organizations including Receipts and Payments Account and Income and Expenditure Account.
BCC251 CO4: Analyze partnership accounts under fixed and fluctuating capital systems.
BCC251 CO5: Apply accounting procedures for admission, retirement, and death of a partner.
BCC251 CO6: Evaluate and prepare accounts related to dissolution of partnership firms.
BCC251 CO7: Record and manage accounting transactions using Tally Prime including inventory management.
BCC251 CO8: Generate financial statements and reports with GST and TDS using Tally Prime.

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Department of Commerce
B.Com (Computer Applications)
Syllabus w.e.f academic year:2026-27(Batch-26-29)

SEMESTER II
BUSINESS LAW

COURSE CODE: BCC252
YEAR/SEMESTER: I/II
EXAM DURATION :3HRS

HOURS PER WEEK: 5
NO. OF CREDITS: 5
MAX MARKS:70T+30I

COURSE OBJECTIVES

COb1: To understand the fundamental concepts of contracts, including offer, acceptance, consideration, and contractual capacity under the Indian Contract Act.
COb2: To analyse the legality of object and consideration and understand the discharge of contracts and remedies for breach.
COb3: To understand the provisions relating to the sale of goods, including conditions, warranties, and rights of unpaid sellers.
COb4: To familiarize students with consumer rights, consumer protection councils, and redressal mechanisms.
COb5: To examine the legal provisions governing directors, their duties, liabilities, and remuneration.
COb6: To understand the conduct and management of company meetings and corporate governance practices.
COb7: To understand the concept, modes, procedures, and consequences of winding up of companies.
COb8: To acquire knowledge of the objectives, provisions, digital signatures, e-governance, offences, and penalties under the Information Technology Act.

UNIT–I: INDIAN CONTRACT ACT-I

Agreement and contract -Essentials of a valid contract-Types of contracts- Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation of offer and acceptance– Consideration definition-Essentials of valid consideration– Doctrine of Stranger to Contract ", "No Consideration No Contract" – Capacity to a Contract – Minor agreements.

UNIT–II: INDIAN CONTRACT ACT-II

Legality of Object and Consideration – agreement opposed to public policy- – Discharge of Contract: Modes of Discharge of a contract - Breach of Contract - Remedies for Breach.

UNIT III: SALE OF GOODS ACT AND CONSUMER PROTECTION ACT:

Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - - Unpaid Seller - Rights of Unpaid Seller.

Consumer Protection Act 2019 Definitions of Consumer – Person – Goods -Service -Consumer Dispute-Consumer Protection Councils-Consumer Dispute Redressal Agencies -Appeals.

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UNIT–IV: MANAGEMENT OF COMPANIES AND MEETINGS:

Director: Qualification - Disqualification - Position - Appointment- Removal – Duties and Liabilities – Remuneration – Meeting: Meaning – Requisites - Notice – Proxy - Agenda – Quorum –Resolutions – Minutes – Kinds – Shareholder Meetings - Annual General Body Meeting –Extraordinary General Body Meeting–Board Meetings.

UNIT–V: WINDING UP AND INFORMATION TECHNOLOGY ACT 2005

Meaning–Modes of Winding Up–Winding Up by tribunal–Voluntary Winding Up–Compulsory Winding Up – Consequences of Winding Up

Information Technology Act 2005

Objectives of Information Technology Act 2005 - Definitions -Digital signatures -E-governance -Offences & Penalties

SUGGESTEDREADINGS:

1. Business Law: ND Kapoor, Sultan Chand and Co.
2. CompanyLaw: Rajashree. –HPH to -Kavitha Krishna, Himalaya Publishing House
3. BusinessLaws –Dr. B. K. Hussain, Nagalakshmi -PBP
4. CompanyLaw: Prof. G. Krishna Murthy, G. Kavitha, PBP
5. CompanyLaw and Practice: GK Kapoor& Sanjay Dhamija, Taxmann Publication.
6. Company Law:Revised as per Companies Act-2013: KC Garg et al, Kalyani Publication.
7. CorporateLaw: PPS Gogna, S Chand.
8. BusinessLaw: D.S. Vital, S Chand
9. CompanyLaw: BagrialAK,Vikas Publishing House.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCC252 CO1: Explain the principles of contract formation, including offer, acceptance, consideration, and contractual capacity.
BCC252 CO2: Analyse the legality of agreements, discharge of contracts, and remedies available for breach.
BCC252 CO3: Demonstrate understanding of contracts of sale, conditions, warranties, and rights of unpaid sellers.
BCC252 CO4: Evaluate consumer rights and utilize consumer dispute redressal mechanisms effectively.
BCC252 CO5: Assess the legal responsibilities, duties, and liabilities of company directors.
BCC252 CO6: Explain the procedures and requirements of company meetings and corporate decision-making.
BCC252 CO7: Explain the various modes of winding up of companies and evaluate the legal procedures and consequences associated with the winding-up process.
BCC252 CO8: Interpret the provisions of the Information Technology Act and its application to e-governance, digital signatures, and cyber offences.

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Bharatiya Vidya Bhavan

BHAVAN'S VIVEKANANDA COLLEGE

Of Science, Humanities &Commerce,
Sainikpuri, Secunderabad

Autonomous College-Affiliated to Osmania University
Reaccredited with 'A' Grade by NAAC

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SEMESTER II
BASICS OF PYTHON

COURSE CODE : BCC253 | **HOURS PER WEEK: 3T+ 4P**
YEAR/SEMESTER: I/II | **NO. OF CREDITS: 5**
EXAM DURATION: 2 HRS | **MAX MARKS: 50T+15I+35P**

COURSE OBJECTIVES:

COb1: To develop an understanding of the fundamental concepts and features of Python programming.
COb2: To enable students to write programs using operators, control structures, and functions to solve basic computational problems.
COb3: To develop skills in manipulating and processing strings and lists using Python.
COb4: To provide an understanding of tuples and dictionaries for efficient data storage and management.
COb5: To develop the ability to organize and manage data using Python data structures.
COb6: To familiarize students with numerical computing using NumPy arrays and operations.
COb7: To develop skills in data handling, manipulation, and aggregation using Pandas.
COb8: To strengthen problem-solving abilities through the application of Python programming techniques.

UNIT-I: INTRODUCTION TO PYTHON

Introduction to Python IDE, Installation, Python features, Python Interpreter, modes of Python Interpreter, Output function, Values and Data types, Variables, Key words, Identifiers, Input functions Comments, Lines & Indentation, Quotations.

Lab Work: Develop basic Python programs using the Python IDE, variables, data types, identifiers, input/output functions, comments, indentation, and quotations

UNIT-II: EXPRESSIONS

Operators, Precedence of operators, Tuple assignment.
Conditional Statements: Conditional(if), Alternative(if-else), Chained Conditionals(if-elif-else), Nested conditionals; Iteration/Control statements: while, for, break, continue.
Functions: Definition and use, Types of functions, Flow of execution, Parameters and Arguments, Return values, Variables scope (local, global).
Lab Work: Implement programs using expressions, operators, conditional statements, loops, and user-defined functions to solve computational problems.

UNIT-III: STRINGS AND LIST

Strings, Concatenation, Indexing, and Slicing, Manipulate Strings With Methods (String Functions). List operations, List slices, List methods, List with loops, aliasing, Cloning list, List parameters, Nested List.
Lab Work: Perform string manipulation and list operations using indexing, slicing, methods, loops, and nested lists.

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UNIT-IV: TUPLE AND DICTIONARIES STORAGE CLASSES

Tuple: Benefit of Tuple, Operations on Tuple, Tuple methods, Tuple assignment, Tuple as return value, Tuple as argument; Dictionaries: Operations on Dictionary, methods in Dictionary, Difference between List, Tuple and Dictionary

Lab Work: Develop programs using tuples and dictionaries for efficient data storage, retrieval, and manipulation.

UNIT-V: NUMPY AND PANDAS

The basics of NumPy array, computation on NumPy arrays, aggregations, Boolean logic, sorting arrays. Introduction to pandas, Pandas objects: Series and data frame, Creation and indexing methods for series and data frame, Data Manipulation using Pandas, Aggregating data using Pandas, Merging Data using Pandas.

Lab Work: Create and manipulate NumPy arrays and Pandas Series/DataFrames. Perform data filtering, sorting, aggregation, and merging operations on datasets.

SUGGESTED READINGS:

1. Allen B Downey, "Think Python: How to think like a Computer Scientist", 2nd edition, Updated for Python 3, Shroff/O'Reilly Publishers, 2016.
2. Python: The Complete Reference Paperback by Martin C. Brown (Author), 2017 McGraw Hill Education, 4th edition
3. Basic Python Programming for Beginners Paperback – 29 July 2021, by Dr. Marlapalli Krishna & S. Jaya Prakash, K. Varada Rajkumar, Bluerose Publishers Pvt. 1st edition.

COURSE OUTCOMES:

At the end of the course students will be able to:

BCC253 CO1: Explain the fundamental concepts, features, and programming environment of Python.
BCC253 CO2: Develop Python programs using operators, conditional statements, loops, and functions.
BCC253 CO3: Apply string and list operations to solve programming problems.
BCC253 CO4: Compare and utilize tuples and dictionaries for data storage, retrieval, and processing.
BCC253 CO5: Organize and manage data using appropriate Python data structures.
BCC253 CO6: Apply NumPy functions and array operations for numerical computations.
BCC253 CO7: Perform data manipulation, aggregation, and merging using Pandas data structures.
BCC253 CO8: Develop solutions to basic computational problems using Python programming concepts and tools.

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