



V.V.COLLEGE OF SCIENCE & TECHNOLOGY
(Affiliated to University of Calicut)
CHULLIMADA, KANJIKODE
PG DEPARTMENT OF COMMERCE AND MANAGEMENT



Course Name: A Bridge Course on Basic of Commerce and Accountancy

Eligibility: B com/BBA Semester 1 (For those students who got admission in B Com/BBA Sem1 in this College)

About the Bridge Course:

A bridge course for the students of commerce faculty is conducted every year to get the students the knowledge of commerce. The main objective of the course is to bridge the gap between subjects studied at Pre-university level and subjects they would be studying in commerce. A Bridge course aims to cover the gap between the understanding level of the high school courses and higher educational courses. Bridge course is preparative course for college level course with an academic curriculum that is offered to enhance the knowledge of the students by means of preparing for the intellectual challenges of commerce subject and to know basic information about core subject. Bridge courses are the tool to help students to success in their graduate level studies. It is also a pre requisite and foundational course to know the basic information about commerce subjects.

Objective

The bridge course aims to act as a buffer for the new entrants with an objective to provide adequate time for the transition to hard core of degree courses. This gives them a breather, to prepare themselves before the onset of courses for first year degree programme. During this interaction of fifteen hours with the faculty and their classmates the students will be equipped with the knowledge and the confidence needed to take on bigger challenges in future.

Design

The course consists of fifteen hours of interactive sessions and an internal examination designed by the commerce department which is compulsory for all students. The result will be published in the website as well as on the notice board.



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Syllabus for Bridge Course: COMMERCE

Unit:-I-Commerce: Introduction of commerce –Definition of commerce - Importance's of commerce -Meaning of barter system --business-industry-trade-hindrances of trade-branches of commerce.

Unit:-II-Accounting: Introduction-Book-Keeping-Meaning -Definition – Objectives-Accounting-Meaning –Definition-Objectives-Importance-Functions-Advantages-Limitations-Methods of Accounting-Single Entry Double Entry-Steps involved in double entry system-Advantages of double entry system-Meaning of Debit and Credit-Types of Accounts and its rules-Personal Accounts-Real Accounts-Nominal Accounts.

Unit:-III-Marketing; Meaning of Marketing-Definition-Functions of Marketing-Meaning of Consumer –Standardization and Grading -Pricing – Kinds of Pricing -AGMARK-ISI

Unit:-IV Advertising: Meaning, Characteristics, Advertising Objectives, Advertising Functions Advantages of advertising, Kinds of Advertising, Advertising Media, Kinds of media

Unit:-V-Entrepreneurial Development: Characteristics Of entrepreneur-Functions Of entrepreneur-Types of an entrepreneur -Problems of Women entrepreneur-Concept of Women Entrepreneurs

Unit:-VI-Auditing: Introduction of Auditing -Origin and Evolution – Definition -Features of Auditing -Objectives of Auditing Advantages of Audit -Limitations of Auditing -Distinction between Auditing & Investigation - Distinction between Accounting & Auditing –Basic Principles of Audit- Classification of Audit

Unit:-VII-Income Tax Law and Practice: Tax history-Types –Various Terms in Tax-Exempted Income U/S 10-Canons of Taxation-Income Tax Authority and Administration-Slab Rate –Filing of Returns-Residential Status.



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BRIDGE COURSE



Course outcome:

- To make the students familiar with the basic concepts of commerce and Management Fields.
- To encourage and motivate the Students for the commerce Education.
- To make the students aware towards the various branches of commerce for Example, Accounts, Banking and auditing.