

**DEPARTMENT OF COMMERCE
NSS COLLEGE RAJAKUMARI
IDUKKI**

**SYLLABUS OF BRIDGE COURSE FOR
BCOM I SEMESTER**

PREFACE

With a view to enhance the comprehension in subjects the Department of Commerce, NSS College Rajakumari is framing a bridge course to first semester B Com students. The essentials and fundamentals of Higher secondary level subjects are necessary to understand the subjects at an ease and this will lead to better appreciation of the subject.

The Bridge course aims to act as a buffer for the new entrants with an objective to provide adequate time for the transition to hardcore 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 15 hrs with the faculty and their classmates the students will be equipped with the knowledge and confidence

The Course consists of 15 hrs interactive sessions and multiple choice online examinations designed by the department after the completion of the course for all students.

Deepa K Sidhardhan

Course Coordinator

Pradeep K G

Head of the Department

Principal
NSS College Rajakumari

DEPARTMENT OF COMMERCE
NSS College Rajakumari
Course Name: Basics in Commerce

Instructional hours: 15 hrs

Course Objectives

The objectives of this course are:

- 1) To understand the basic concepts of Accounting
- 2) To understand the different forms of Business enterprises
- 3) To provide an overview of prerequisites of Business communication
- 4) To understand the recent trends in Accounting

Course Outcomes

- 1) To be familiar with basics of Accounting
- 2) To draft effective business correspondence with brevity and clarity.
- 3) To be familiar with recent Accounting Concepts.

Syllabus

Module I Basics in Accounting

Introduction —Concepts and conventions - Rules of Accounting –Journal- Ledger- Trial Balance- Trading account- Profit & Loss account- Balance sheet- Basic Types of Accounting- Financial Accounting- Cost Accounting- Management Accounting

(3 Hrs)

Module II Forms of Business Enterprises

Introduction- Forms of Business- Sole proprietorship- Partnership Firms- Joint stock company- HUF- AOP- BOI

(2 Hrs)

Module III Introduction to Business Communication

Meaning-Need-Process-Types-Oral-written-Verbal-Non verbal-Internal, External-Non-verbal communication-Body language-Kinesics, Proxemics-Para language-Channels-Barriers of Communication

Business letters-Parts and layout of business letters-Business enquiry letters- offers and quotation- Orders and execution-grievances and Redressal.

Sales letters-Follow-up letters-Circular letters-Status enquiry-Collection letters

(7 hrs)

Module IV Recent Trends in Accounting

Accounting Standard- IFRS- Human Resource Accounting- Farm Accounting- Green Accounting- Forensic Accounting- Lean Accounting

(3 Hrs)

References:

- 1) M C Shukla & Agarwal , Advanced Accounting, Sulthan Chand Publishers;
- 2) Dr. C B Gupta, Business Management, Sultan Chand & Sons
- 3) Kaul Asha, Business Communication , PHI Learning Ltd