

PG Department Commerce

BRIDGE COURSE

B.Com.

COURSE CODE: CO1GCMBR01

Total Instructional hours: 35

Course objectives

- a. To create awareness regarding fundamentals of accounting.
- b. To create awareness regarding basic concepts in company formation and management
- c. To create basic awareness regarding business, industry and commerce
- d. To create awareness regarding key concepts of banking and insurance.

Methodology

Lecture and problem solving

Course content

1. Financial Accounting

Introduction- meaning- objectives of accounting- accounting principles- concepts and conventions- double entry system- accounting equation- journalizing- form of an account- posting- trial balance- meaning- preparation.

9 hours

2. Corporate Regulations and Administration

Company- meaning- definition- characteristics- Companies Act 2013- Classification of companies according to liability- One person company, public company and private company- Memorandum of Association- Articles of Association- Membership in companies- Meetings in a company- Board of Directors- Winding up

9 hours

3. Dimensions and Methodology of Business Studies

Business- Industry- Commerce- Types of E-commerce- Business Environment- Internal and External environment- Economic environment- LPG- Business Ethics- Corporate Governance

9 hours

4. Banking and Insurance

Concept of banking – Types of banks - Commercial banking – Functions- Concept of insurance – Principles of Insurance – Types of Insurance- Need for Insurance –Overview of Insurance industry in India.

8 hours

References:

1. Peter F Drucker: The Practice of Management.
2. P.T.Joseph, S.J, E-Commerce: An Indian Perspective , Prentice Hall of India
3. CSV Murthy, Business Ethics, Himalaya Publishing House, Mumbai
- 4.N V Badi and R.V. Badi: Business Ethics: Vrinda Publications
5. MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publications, Mumbai.
6. Paul, S. K., & Chandrani, Paul, Advanced Accountancy, New Central Book Agency, New Delhi.
7. Kapoor,N.D., Company Law and Secretarial Practice, Sultan Chand,New Delhi.
8. Bansal C.L., Business and Corporate Law, Vikas Publishers, New Delhi.
9. Shekhar, K.C, Banking Theory and Practice, Vikas Publishing House, New Delhi
10. Gupta, P.K., Insurance and Risk Management, Himalaya Publishing House, Mumbai