**D.N.R. COLLEGE (Autonomous), BHIMAVARAM**

**DEPARTMENT OF COMMERCE**

**BRIDGE COURSE SYLLABUS**

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| **Subject** | **Topic Covered** | **Hours Allotted** |
| **Accounting** | Introduction to Accounting, Need for Accounting – Definitions, objectives, Advantages - Book keeping and accounting, accounting cycle – Classification of accounts and its Rules- double entry book keeping – journalization– posting to ledgers, balancing of Ledger Accounts, Subsidiary books, Bank Reconciliation Statement, Preparation of Trail balance, Preparation of Final Accounts | 15 |
| **Business Organization and Management** | Concepts of Business, Trade, Industry and Commerce, Forms of Business Organization, Company Incorporation: Preparation of Important documents, Planning, Decision-making, Organization, Make in India – Marketing Concept; Marketing Mix, Product Life Cycle. NITI Ayog and National Development Council – Five year plans, Fiscal Policy, Concept of Social Justice. | 12 |
| **Business Economics** | Meaning and definitions of Business Economics-Nature and scope of business economics -Micro and Macro Economics, Demand Analysis, Elasticity of Demand, Cost and Revenue Analysis, Classification, Break even analysis, Production and costs, Market structure, National Income and Economic Systems, National Income, GDP, Structural Reforms, Privatization, Globalization, WTO  | 12 |
| **Fundamentals of Computers** | Introduction To Computers: Characteristics And Limitations Of Computer, Block Diagram Of Computer, Computer Generations, Input And Output Devices, Introduction to Adobe Photoshop, Working With Images, Image Size And Resolution, Image Editing, Color Modes And Adjustments, Zooming And Panning And Images, Enterprise Resource Planning, Meaning Different Business Modules. | 12 |