# Villa Marie Degree College for Women

(Affiliated to Osmania University)

## Program B. Com

## BRIDGE COURSE IN COMMERCE

#### Academic Year 2022 - 23

### Objective

 To acquaint with the fundamental concepts in Financial Accounting, Business Organization & Management, and Business Economics for a comprehensive business perspective.

#### Outcome

Apply Financial Accounting principles to record and analyse financial transactions, explore
diverse business organization forms, understand the management implications, and apply
economic concepts.

### Syllabus

Unit	Topics	No. of Classes
I	Financial Accounting	06
	<ul> <li>Introduction - Meaning. Definition, Features, Scope &amp; Objectives of Accounting.</li> </ul>	
	Basic Terminology of Accounting. Books of Original Entry.  Principles of Accounting.	
	Accounting Systems	
П	Business Organization & Management	03
	Introduction, Human Occupations, Forms of Business	
	<ul> <li>Organization, Meaning, Nature, Characteristics and Functions of Management</li> </ul>	
III	Business Economics	03
	• Introduction to Economics – Meaning, Economic & Non- Economic Activities.	
	• Terminology – Product, Commodity, Resources, Scarcity, Utility, Production.	
	Basics of Demand & Supply. Micro & Macro Economics.	

HOD - DEPARTMENT OF COMMENT VIIIa Marie Degree College For Wome #6-3-1089, Somajiguda, Hyderabad-82-

PRINCIPAL
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