

ALPHONSA ARTS AND SCIENCE COLLEGE, SULTHAN BATHERY
PG DEPARTMENT OF COMMERCE AND MANAGEMENT STUDIES

Syllabus for Bridge Course & Certificate Course

(2023- 2024)

Bridge Course for Commerce Students [2023-2024]

Syllabus

Unit 1: Introduction to Commerce

An introduction-Nature of business - Profession and Employment-Objectives of business- Economic and Non-Economic activities- Forms of Business Organizations - Business Environment-Business Organizations - Overview of selected Indian and Global Companies

5 hours

Unit 2: Basics of Accounting

Meaning and Scope of accounting - Accounting Concepts, Principles and Conventions - Accounting terminology-Capital and revenue expenditure - Capital and revenue receipts - Accounting Policies - Accounting Standards - Indian Accounting Standards - Concepts and Objectives

5 hours

Unit 3: Introduction to Business Mathematics

Ratio and proportion - Time value of money-Simple Interest-Compound interest - Present Value-Net Present Value - Future Value - Introduction Sequences-Series-Arithmetic and Geometric Progression-Relationship between AM and GM

10 hours

Unit 4: Fundamentals of Business Statistics

Statistical Representation of data - Diagrammatic representation of data - Measures of central tendency and dispersion - Frequency distribution- Graphical representation of frequency distribution

5 hours

Unit 5: Introduction to Business Economics

Meaning and Scope of Business Economics - Basic problems of an Economy and role of Price Mechanism - Theory of demand and supply - Theory of Production and Cost-Business Cycle

5 hours

Certificate course (1st Semester)

Basics of Accounting

SYLLABUS

Unit 1: Introduction of commerce – Definition – Importance – Meaning of barter system – Business - Industry – Trade – Hindrances of trade – Branches of commerce

5 hours

Unit 2: Accounting – Introduction – Book-Keeping – Meaning – Definition – Objectives –Rule of debit and Credit–Double entry system–Difference between single entry and double entry system –Types of accounts.

10 hours

Unit 3: Accounting Process-Journal-Ledger-Trial balance – Final Accounts – Statement of P & L accounts – Statement of Balance Sheet

10 hours

Unit 4: Single Entry System-Conversion of single entry into Double entry system. Advantages and disadvantages of single-entry system

5 hours

Certificate Course (2nd Semester)
Business Correspondence and Reporting

Syllabus

Unit 1: Introduction to Communication

Types-Directions-Network-Process-Problems - Barriers-Types of Communication

5 hours

Unit 2: Developing Writing Skills

Introduction to Basic Writing-Process of writing-Styles of Writing-Characteristics of good writing - Do's and Don'ts of good writing.

5 hours

Unit 3: Report Writing

What is a report - Essential elements of Report Writing- Kinds of Reports - Detailed Format - Types of Letters-Application for Job - Circulars - Complaints- Memos Detailed Format

10 hours

Unit 4: Writing Formal Mail and Resume Writing

How to write a Formal Mail - Essential Elements of Mails - Sample Mails - Essential Elements of Resume Sample Resumes

Unit 5: Meetings and Presentation Skills

Notice Agenda - Drafting minutes - Action Taken Report - Presentation - What makes a good presentation? - Presenting your message - Presenting yourself - Presentation in Power Point

5 hours

Certificate Course (3rd Semester)

DIGITAL MARKETING ON DEVELOPMENT OF BUSINESS

Syllabus

Unit 1: Introduction to Digital marketing

Meaning, concept, importance, advantages, objectives, factors affecting digital marketing

5 hours

Unit 2: Types of Digital Marketing and the use of digital marketing

Content Marketing, Search Engine Optimization, Search Engine Marketing or Pay-per-Click, Social Media Marketing, Email Marketing, Mobile Marketing, Video Marketing, Marketing Analytics and Affiliate Marketing

15 hours

Unit 3: Digital marketing in Business

Meaning and concept of business, steps to an effective digital marketing strategy, role of digital marketing for effective business growth,

6 hours

Unit 4: Digital Marketing Examples

APPLE SHOTONIPHONE- Organic Social Media Marketing, ABTA Travel with Confidence- Paid Social Media Marketing Example, Monster India- Search Engine Optimization (SEO) Example, Zappos- Search Engine Marketing (SEM) Example, Wok to Walk- Email Marketing Example

4 hours

Certificate Course (4th Semester)
International Financial Reporting Standards

Syllabus

UNIT 1: Basics of Accounting Standards

Meaning, Objective and Advantages of Accounting Standards - Developments of Accounting Standards in India - Accounting Standards Board of India - International Accounting Standards – International Accounting Standards Committee – International Accounting Standards Board

5hours

UNIT 2: Indian Accounting standards

Meaning - Standard setting process in India – Financial Accounting Standards Board – Role of FASB in developing accounting standards and GAAPs

5 hours

UNIT 3: Introduction to IFRS

Meaning and Features of IFRS – Conceptual framework for IFRS – IFRS Interpretations Committee and Role of IFRSIC - National Financial Reporting Authority - Standard Interpretation Committee – Process of setting IFRS – Standard wise difference IFRS / IAS and Ind AS Current issues in IFRS Standards

10 hours

UNIT 4: Financial Elements

Financial elements – definitions of financial elements- measurement of elements of financial statements-meaning of recognition – recognition of elements of financial statements – fair value – principles of presentation-principles of disclosures in Financial Statements

5 hours

UNIT 5: Accounting for Asset and Liabilities

Definitions of assets and liabilities – Classification and Measurement of Financial Assets and Liabilities - Accounting for assets and liabilities **5 hour**

Certificate Course (5th Semester)

ADVERTISING AND BRAND MANAGEMENT

SYLLABUS

Module I: Advertising - Meaning - definition - Features - significance - Functions

-Classification - Definition & growth of modern advertising, advertising & the marketing mix, Social & economic aspects of advertising

10 Hours

Module II: AIDA model of advertising- types of ad appeals- Creativity in advertising - Concept of copy - different types of copy-Advertising Effectiveness –

Concept, importance, Measurement - direct measures & indirect measures

5 Hours

Module III: Advertising Agency - Types of agencies - Advertising agency and client relationship - Social implications of advertising - Moral and Ethical issues in advertising

(5 Hours)

Module IV: Introduction to brands and brand management, Concept of a brand, branding challenges and opportunities, Strategic brand management process.

5 Hours

Module V: Brand extension. Brand hierarchy Kapferer. Brand equity, measurement of brand equity, brand personality, brand image, managing brands overtime.

5 Hours

Certificate Course (6th Semester)

LOGISTIC MANAGEMENT

Syllabus

Unit 1: - Introduction to Logistic Management

Meaning and Definition- Objectives- Functions-Significance - Key activities involved in Logistics.

5 Hours

Unit 2- Basics of Transportation

Transportation Functionality and Principles - Multimode Transportation - Air cargo Transport - Coastal and Ocean Transportation.

5 Hours

Unit 3: -Packing and Packaging

Meaning - Essentials - Functions - Types - Identification Codes - Barcodes - EDI - Labels - Symbols used on Packaging and Labels.

5Hours

Unit 4: - Storage and Warehousing

Concept Need and Importance - Objectives - Functions - Types - Warehousing Operations.

5Hours

Unit 5: -Containerization

Genesis - Concept - Classification - Benefit and Constraints - Inland Container Depot (ICD) - Role and Functions - CFS - Export Clearance.

10Hours

