



**Bharat Shikshan Sanstha's**  
**Shri Chhtrapati Shivaji College Omerga**

**Internal Quality Assurance Cell (IQAC)**  
**DEPARTMENT OF COMMERCE**

**Bridge Course Syllabus**

**Total 30 hours (Credit –02)**

**OBJECTIVES OF THE COURSE**

To bridge the gap between subjects studied at Pre-university level and subjects they would be studying in commerce faculty.

To know and understand the basic concepts of Commerce, Accountancy and taxation.

**COURSE OUTCOME:**

To make the students familiar with the basic concepts of commerce, Accounting and Taxation.

To encourage and motivate the Students for the commerce Education.

**UNIT:-I- INTRODUCTION OF COMMERCE:**

10 Period

History of Commerce -Barter System

Commerce –Trade –Business

**UNIT:-II- BOOK- KEEPING AND ACCOUNTANCY**

10 Period

Introduction Meaning -Definition of Book Keeping

Meaning –Definition-Objectives of Accountancy

Single Entry Double Entry-Steps involved in double entry system

Meaning of Debit and Credit-Types of Accounts and its rules Personal Accounts

Real Accounts-Nominal Accounts.

**UNIT:-III- DIRECT TAX AND INDIRECT TAX**

10 Period

History- Types –Various Terms in Tax

Exempted Income U/S 10- Canons of Taxation-Income Tax

Tax Authority and Administration

Introduction of Sales Tax –VAT to GST

**REFERENCE BOOK:**

1. Advanced Accountancy- M.C.Shukla
2. Advanced Accountancy- R.C.Shukla
3. Accountancy- Mahurkar & Deshpande
4. New Approach To Accountancy- H. R. Kotalwar
5. Income Tax – Prakash – Dr. Prakash Herekar
6. Income Tax Law and Accounts – Dr. H. C. Mehrotra