

**RESEARCH & POST GRADUATE DEPARTMENT OF COMMERCE
MAHATMA GANDHI COLLEGE, THIRUVANANTHAPURAM**

BRIDGE COURSE REPORT – 2022 -23

The Research & Post Graduate Department of Commerce, Mahatma Gandhi College, Thiruvananthapuram, was organizing a week-long Bridge Course every year, to the first year B.Com. students on Commerce before the commencement of the first semester classes. The main objective of the course is to bridge the gap between subjects studied at Pre-university level like basics of Accountancy, Business Mathematics, Management and Statistics and to acquaint students with new subjects that they have not studied before. The classes were aimed to guide fresher's in teaching them the concepts.

The syllabus for the course is framed in such a way that equal importance is given to both Commerce discipline, Career and Personality development which includes soft skills, and cultural activities. The duration of this course is 5 days with 15 hours. The first session of Bridge course regarding Introduction to Commerce include an introduction of commerce, accounting, management, financial institutions, auditing, etc. it aims to provide an overall understanding of different dimensions of management process. The second session on Introduction to taxation deals with meaning and features of direct and indirect tax, and various other provisions relating to taxation. It aims to facilitate an overall understanding about the fundamental concepts of taxation. The third session deals with higher education and career development on commerce, which aims to enable the students to acquire the knowledge about higher education options and career opportunities in Commerce education.

The bridge course classes are very important to assist lecturers in ensuring that the entire class has some prerequisite knowledge before starting the core concepts of the syllabus. The students also can confidently take up classes and understand the concepts more coherently. Bridge Course will help the students to have a smooth transition to the B.Com degree course. The sound grasp of the fundamentals of the commerce subjects lays the strong foundation for the entire three year programme. Our experience has shown that students who underwent the bridge course have fared extremely well in University Examinations. Also the students who have attended the bridge

course in the previous years have appreciated the initiative usefulness. Other academicians and industrial persons who visit our department regularly have acclaimed it as an eye opener and boosts confidence significantly.

OVER VIEW: TOTAL NUMBER OF HOURS -15

SUBJECTS	HOURS
Introduction to Commerce	5
Introduction to Taxation	5
Commerce: Higher Education & Career Development	5
TOTAL	15


DR. DILEEP A.S
Assistant Professor & Head
PG Department of Commerce & Research Centre
Mahatma Gandhi College, Thiruvananthapuram

Bridge Course Syllabus for BCom Students (Commerce Department)

Introduction to Commerce

Course Objective: To facilitate overall understanding of different dimensions of commerce and management

Meaning, Nature, Characteristics, Scope, Objectives, Structure of Commerce; its need and significance. Classification of business-Sole trader ship, Partnership, Company, Cooperative society; Accounting –The language of the business- Meaning, Nature, Characteristics, Scope, Objectives. Users of accounting information Foundations of Accounting Theory, Concepts. Basics on Management- Meaning, Nature, Characteristics, Scope, and Functional Classification- Financial Institutions-Banking, Insurance, activities like Auditing, Taxation, preparation of Accounts. (5Hrs)

Introduction to Taxation

Course Objective: To familiarise the students about the fundamental concepts of Tax

Meaning of tax, Features of tax, Types of tax, Direct Tax and indirect tax, Income tax, History of income tax, Characteristics of income tax, Principles of charging income tax, Basic concepts and definitions of Income Tax Act – Assessment year, Previous year, Person, Assessee, Income, Gross total income, Total income, Casual income – Rates of tax applicable to individuals, Maximum Marginal Rate, Residential status, Different heads or sources of income, Income tax authorities, assessment procedures and types of assessment. (5Hrs)

Commerce - Higher Education and Career Developments

Course Objective: To enable the students to acquire the higher education and career opportunities in commerce education

Commerce as a Discipline- Skills related to Commerce- Soft skills and Life skills-How to develop skills. Higher Education Opportunities in Commerce- B.Com, B.Com.HM, M.Com, B.Ed, SET, M.Ed, Ph.D, NET- Specialisations-Professional Courses- CA, CS, CMA, CPA, CFA-

Indian Vs USA-Integrated Courses. Higher Education Opportunities in Management- BBA, MBA, NET, Management Science-Specialisations –Ph.D in Management-Entrance Tests, Artuary Science with B.Com., GST, Taxation Courses, TALLY, Computerised Accounting Courses-Other Specialised Courses. Career Opportunities in Commerce- Public sector and Private sector –Banks, Insurance, SEBI, NSDL, NSE, other public sectors. **(5Hrs)**

Teachers Handling Bridge Course

Introduction to Commerce : Dr. S. Jayadev

Introduction to Taxation : Dr. Vinod A.S

Commerce - Higher Education and Career Developments: Dr. N. Pradeep Kumar

BRIDGE COURSE SCHEDULE (COMMERCE)

DAY	9.30 am – 10.30 am	10.31am -11.30am	11.31am-12.30 pm
Day I	IC	IC	IC
Day II	IT	IT	IT
Day III	CHECD	CHECD	CHECD
Day IV	IC	IT	CHECD
Day V	IC	IT	CHECD


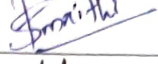

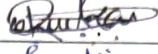
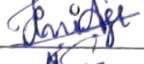

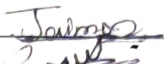

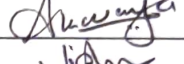
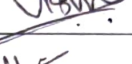

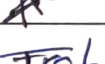

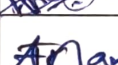
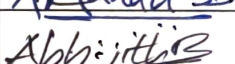

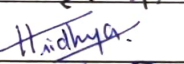





Subject -Code	SUBJECTS	Faculties
IC	Introduction to Commerce	Dr. Jayadev S.
IT	Introduction to Taxation	Dr. Vinod A.S.
CHECD	Commerce: Higher Education & Career Development	Dr. Pradeep Kumar N.


Students Details

Day-1

Sl.No	Name	Signature
1.	Abhinav Krishna V S	
2.	Arnav Anosh Nair	
3.	Dhawani P.B.	
4.	Manjima U.M.	
5.	Sakhi S.A.	
6.	Ananthu Krishna V.K.	
7.	Archa B.	
8.	Jyothish J. Nair	
9.	Malavika V.	
10.	Surumi Mol S.	
11.	Nandagopal G.S.	
12.	Pranavya P.	
13.	Sagar S.	
14.	Anie Prakash	
15.	Dhanush Shyam	
16.	Nithin Das N.	
17.	Gouri S. Hari	
18.	Revathy J.B.	
19.	Sidharth P.	
20.	Sreelekshmi U.	
21.	Heethu Nair G.L.	
22.	Ajin Siva S.S.	
23.	Gowri R.M.	
24.	Aparna A.R.	

Assistant Professor & Head
 Department of Commerce & Research Centre
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25.	Arya M.	
26.	Smrithi S.	
27.	Krishna S. Nair	
28.	Renuka B.S.	
29.	JiniAji	
30.	Athira S.M.	
31.	Jaimon J.	
32.	Gokul M.G.	
33.	Aiswarya A.S.	
34.	Vishnu V.	
35.	Akhila K. Raj	
36.	Asish S. Pradeep	
37.	Jishnu Suresh	
38.	Abhina Ajith	
39.	Anandu S.S.	
40.	Abijith B.	
41.	Sravitha S. Saleem	
42.	Hridya Suresh	
43.	Jishnu J.S.	
44.	Nikhil S. Krishna	
45.	Aravind A.S.	
46.	Jishnu S. Kumar	


Dr. NILEEP A.S
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