

AMITY UNIVERSITY HARYANA

AMITY COLLEGE OF COMMERCE

Bridge Course
(For Non-Commerce Students)
Time Duration: -08 hours

Basics of Business and Economics

Business- Meaning and definition; difference between industry and commerce. Central bank; commercial bank – 1 hours

Economics- meaning; type, demand- meaning and type; supply- meaning and type; market-meaning and type - 1 hours

Basics of Accounting

Accounting- Meaning and definition, function, book-keeping vs. accounting, nature of accounting, accounting process, branches of accounting, and limitations of accounting.

Accounting concepts, conventions and principles, generally accepted accounting principles (GAAP). Basic accounting terms, Accounting equation, journal, Golden Rules of Accounting, Analyze transactions using T-accounts and using debits and credits, Ledger and Trial Balance

Cash book- meaning, types, depreciation account, Bank reconciliation statement, Final accounts of sole proprietors (Introduction only) – 6 hours