

# RAYAT-BAHRA UNIVERSITY

Bridge course is designed to understand the Essential of Business accounting, Management & Technology and to provide students with skill orientated training to the cutting-edge corporates and meeting the expectations of the industry.

1. **Course Code: BDC 107**
2. **Course Name: Essential of Business Management & Technology**
3. **Duration: 30 Hrs**

## Essential of Business Management & Technology

### Unit-I (6 hrs)

**Business Accounting:** Accounting Concepts, Accounting, meaning, definition, objectives, Scope, Accounting principles, Branches of Accounting, Uses & Limitations of Accounting, Accounting information, Trial Balance & Final Accounts, Basic Accounting Procedure- Journal, Rules of debit & credit, Ledger, Depreciation

### Unit-II (4 hrs)

**Taxation:** Taxation System in India, Direct Tax, Calculation of Tax Liability, Indirect Tax, Registration under GST, Taxation in Tally-Goods & Services Tax (GST) and TDS, Interest Calculations

### Unit-III (6 hrs)

**Business Organizations and Management:** Evolution of Commerce & Industry, Business Sectors and Forms of Business Organizations, Domestic & Foreign Trade Business, Nature and Functions of Management, Organizational Behaviour

### Unit-IV (4 hrs)

**Business Communication & Professionalism:** Types of Communication, Modes of Communication, Professional behaviour at Workplace, Business Etiquettes, Business Law, Business Ethics

### Unit-V (10 hrs)

**Computer Applications:** Working with Latest Windows, MS Word, MS Excel, MS Power Point, Working with Graphics, Introduction to computer network – Concepts of Networking, Advantages, classification of NETWORKS – LAN, MAN, WAN, VWAN, Usenet, Telnet. IOS, Android, Documents Management, Cloud computing, Basics of programming, Software Development, Game Development Software, Cyber Crime, Hacking, Cyber Security

**Programming Language:** Commands-INPUT and PRINT Commands, GOTO, If, ELSEIF, THEN and ENDIF Commands; FOR and NEXT Commands, DIM, READ, DATA, RESTORE, DEF FNR, GOSUB, WINDOW, LINE, CIRCLE, PSET Commands, Development of Computer Codes