

Dr. B.B. HEGDE FIRST GRADE COLLEGE, KUNDAPURA

Department of Commerce & Management

BRIDGE COURSE PROFILE 2018-19

OBJECTIVES:

The bridge course is designed for first year non-commerce students as well as who experience knowledge gap in basic Accountancy. Main objective of bridge course are:

- To give basic information about accountancy.
- To bridge the knowledge gaps of the students in accountancy.

METHADODOLOGY:

- Class room teaching
- Giving problems to students to work out on their own
- Examination

No. of students: 64

Total hours: 15 hours

Dr. B.B. HEGDE FIRST GRADE COLLEGE, KUNDAPURA

Department of Commerce & Management

ACCOUNTANCY BRIDGE COURSE 2018-19

SYLLABUS

3 hours

UNIT-I ACCOUNTING INTRODUCTION- ACCOUNT-ACCOUNTING-
ACCOUNTANCY-BOOK KEEPING- DOUBLE ENTRY PRINCIPLES

IMPORTANT TERMS OF ACCOUNTS-ASSETS-LIABILITIES-CAPITAL-PURCHASE-
SALE

5 hours

UNIT-II JOURNAL ENTRIES- MEANING-RULES- PASSING JOURNAL ENTRIES-
PROBLEMS

LEDGER- MEANING- POSTING FROM JOURNAL TO LEDGER ACCOUNTS-
PROBLEMS

3 hours

UNIT- III TRIAL BALANCE- MEANING –PROBLEMS

PREPARATION OF TRADING AND PROFIT AND LOSS ACCOUNT- BALANCE
SHEET

4 hours

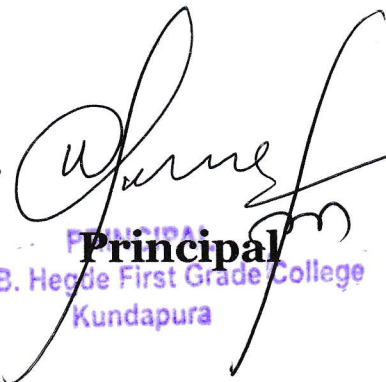
UNIT –IV SUBSIDIARY BOOK – PURCHASE BOOK, PURCHASE RETURN BOOK
(DEBIT NOTE), SALES BOOK, SALES RETURN BOOK (CREDIT NOTE)

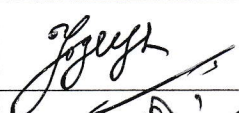



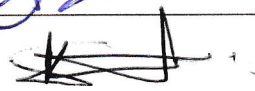
TOTAL: 15 HOURS

Date: 25/06/2018

Notice

The Bridge course in Accountancy subject is being initialized to the students from non commerce background and who are experience knowledge gap in basic accountancy. Hence, the students with non commerce background and who have scored less than 50 marks in II PUC Accountancy subject are requested to enroll their names with Mrs. Nanda Rai on or before 27/06/2017


Principal
Dr. B. B. Hegde First Grade College
Kundapura

SL. NO.	CLASS & SECTION	ROOM NO.	SIGNATURE
1.	I B.Com 'A'	102	
2.	I B.Com 'B'	302	
3.	I B.Com 'C'	303	
4	I B.Com 'D'	101	
5.	I B.B.A.	206	

Dr. B.B. HEGDE FIRST GRADE COLLEGE, KUNDAPURA

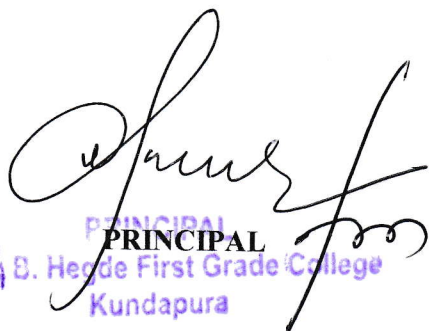
Department of Commerce & Management

BRIDGE COURSE 2018-19

TIME TABLE

Faculty in charge: Mrs. Nanda Rai

MONDAY	SEVENTH HOUR
TUESDAY	SEVENTH HOUR
WEDNESDAY	SEVENTH HOUR
SATURDAY	IV HOUR
	V HOUR
	VI HOUR

(F.C.) 
PRINCIPAL
Dr. B. B. Hegde First Grade College
Kundapura

Dr. B. B. HEGDE FIRST GRADE COLLEGE KUNDAPURA
BRIDGE COURSE EXAMINATION – 2018-19
ACCOUNTANCY

Duration: 30 mins
Total Marks: 25

Roll number:
Class:

SECTION - A

Tick the right mark for correct answer:

1×15 =15

- 1) Art of recording, classifying and summarizing the transactions is called
 - a) Account
 - b) Accountancy
 - c) Accounting
 - d) Book-keeping
- 2) Nature of accounts is/are
 - a) Personal accounts
 - b) Real accounts
 - c) Nominal accounts
 - d) All the above
- 3) The person who have sold goods to business on credit he is called
 - a) Debtor
 - b) Creditor
 - c) investor
 - d) owner
- 4) "Cash in hand" is.....
 - a) Fixed liability
 - b) Current asset
 - c) Fixed asset
 - d) Current liability
- 5) Any goods used for personal use of the proprietor is called
 - a) Drawing
 - b) Personal property
 - c) Capital
 - d) Purchase
- 6) An example of Real account
 - a) Mr. Ram account
 - b) Commission account
 - c) Wages account
 - d) Cash account
- 7) Rules for personal account
 - a) Debit the receiver, Credit the giver
 - b) Debit what comes in, Credit what goes out
 - c) Debit all the expenses and losses, credit all the incomes and gains
 - d) None of the above

- 8) The total amount of purchase returns where entered in book.
- a) Purchase return book
 - b) Sales return book
 - c) Purchase book
 - d) Sales book
- 9) Subsidiary book does not include the following
- a) Credit Purchase
 - b) Credit sales
 - c) Purchase of commodity
 - d) All cash transactions
- 10) A summary of balances of all accounts recorded in the ledger is called
- a) Trading account
 - b) Balance sheet
 - c) Trial balance
 - d) none of the above
 - e) Other & Specify
- 11) "Salary" is example of.....
- a) Personal a/c
 - b) Real a/c
 - c) Nominal a/c
 - d) Capital a/c
- 12) Purchase should be shown in to
- a) Debit side of P&L a/c
 - b) Credit side of P&L a/c
 - c) Debit side of trading a/c
 - d) Credit side of trading a/c
- 13) Journal Entry for
- a)
 - b)
 - c)
 - d)
- 14) Journal Entry for
- a)
 - b)
 - c)
 - d)
- 15) sales return is known as
- a) debit note
 - b) promissory note
 - c) credit note
 - d) none of the above

SECTION - B

Tick the right mark for correct answer:

1×5 =5

16) According to American System of Accounting rules “debit when asset increase”

- a) True b) False

17) Journal entries are not follows debit and credit rules

- a) True b) False

18) Organisation’s position can be identified by the help of balance sheet

- a) True b) false

19) Current liabilities are not to be paid within one year

- a) True b) False

20) Expenses are shown in Credit side of Profit and Loss account

- a) True b) False

- b) Deposit Machine d) Others & Specify

SECTION - C

Answer any the following questions with one sentence each:

1×5 =5

21) What is book keeping?

22) What do you mean by Journal?

23) Pass the journal entry for “Purchased goods for cash”

24) What is Ledger?

25) Write any two objectives of preparing the balance sheet?

Dr. B. B. Hegde First Grade College, Kundapura.
Bridge Course 2018-19

NAME LIST
ACCOUNTANCY

I B.Com. 'A'

SL. NO.	ROLL NO.	STUDENTS NAME
01	3602	Adarsha M Pai
02	3616	AvinashShetty
03	3620	Chandrasasa
04	3622	Deekshith
05	3646	Nithin
06	3669	S.H. AkshathaShetty
07	3674	Shivaraj
08	3685	Sushmitha

I B.Com. 'B'

SL. NO.	ROLL NO.	STUDENTS NAME
01	3701	Abhimanyu J Shetty
02	3702	Abhishek N
03	3705	AkhilKharve G
04	3706	AkshayPrabhu
05	3707	Akshaya Kumar
06	3713	Bhoomika
07	3720	Hrathika
08	3722	K Prathvik Kumar
09	3723	K Sharavathi
10	3734	Nagarathna
11	3735	Naveenraj
12	3736	Nayana
13	3738	Nethravathi
14	3739	Nirusa

15	3741	Padmashree
16	3742	Pooja C
17	3743	Prajwal
18	3744	PrajwalPoojary
19	3745	PrajwalPoojary
20	3752	Priya S
21	3753	Ramitha
22	3756	Rashmitha
23	3757	Rashmitha
24	3763	Santhosha
25	3766	Shashikiran
26	3767	Shreyashree
27	3769	Sinchana R Shetty
28	3770	SonalPratishthaFernandese
29	3736	Suhasini
30	3778	Sujatha
31	3779	Sumanth
32	3780	Sumanth S Nayak
33	3784	SushmithaSaranga
34	3785	U Niranjana
35	3787	Vikhesh
36	3748	Praveen
37	3746	Pranesh Kumar
38	3730	Manoj

I B.Com. 'C'

SL. NO.	ROLL NO.	STUDENTS NAME
01	3810	Anush
02	3816	Chaithra
03	3818	Deepika
04	3827	Gowtham K L
05	3832	Mahalaxmi

06	3837	Nagashree
07	3840	Nayana
08	3849	Prashantha
09	3852	Rahul
10	3855	Rakshitha
11	3866	Shabareesha
12	3868	Sharath N
13	3872	Shrinidhi
14	3882	Sumanth S Manja
15	3887	Vanitha

IB.Com. 'D'

SL. NO.	ROLL NO.	STUDENTS NAME
01	3949	Punith
02	3965	Shrinidhi
03	3984	Sushmitha

STUDENTS ATTENDANCE

I B.Com. 'A'

SL. NO.	ROLL NO.	STUDENTS NAME	SIGNATURE
01	3602	Adarsha M Pai	<i>Adarsha</i>
02	3616	Avinash Shetty	<i>Avinash Shetty</i>
03	3620	Chandrasaha	<i>Chandrasaha</i>
04	3622	Deekshith	<i>Deekshith</i>
05	3646	Nithin	<i>Nithin</i>
06	3669	S.H. Akshatha Shetty	<i>S.H. Akshatha Shetty</i>
07	3674	Shivaraj	<i>Shivaraj</i>
08	3685	Sushmitha	<i>Sushmitha</i>

I B.Com. 'B'

SL. NO.	ROLL NO.	STUDENTS NAME	SIGNATURE
01	3701	Abhimanyu J Shetty	<i>Abhis</i>
02	3702	Abhishek N	<i>Abhishek</i>
03	3705	Akhil Kharve G	<i>Akhil</i>
04	3706	Akshay Prabhu	<i>Akshay</i>
05	3707	Akshaya Kumar	<i>Akshaya Kumar</i>
06	3713	Bhoomika	<i>Bhoomika</i>
07	3720	Hrathika	<i>Hrathika</i>
08	3722	K Prathvik Kumar	<i>Prathvik</i>
09	3723	K Sharavathi	<i>Sharavathi</i>
10	3734	Nagarathna	<i>Nagarathna</i>
11	3735	Naveenraj	<i>Naveenraj</i>
12	3736	Nayana	<i>Nayana</i>
13	3738	Nethravathi	<i>Nethravathi</i>
14	3739	Nirusha	<i>Nirusha</i>
15	3741	Padmashree	<i>Padma</i>
16	3742	Pooja C	<i>Pooja</i>
17	3743	Prajwal	<i>Prajwal</i>
18	3744	Prajwal Poojary	<i>Prajwal</i>
19	3745	Prajwal Poojary	<i>Prajwal</i>
20	3752	Priya S	<i>Priya</i>
21	3753	Ramitha	<i>Ramitha</i>
22	3756	Rashmitha	<i>Rashmitha</i>
23	3757	Rashmitha	<i>Rashmitha</i>
24	3763	Santhosha	<i>Santhosha</i>

30	3778	Sujatha	Sujatha
31	3779	Sumanth	S
32	3780	Sumanth S Nayak	Sumanth
33	3784	Sushmitha Saranga	S
34	3785	U Niranjana	U. Niranjana
35	3787	Vikshesh	V
36	3748	Praveen	P
37	3746	Pranesh Kumar	Pranesh
38	3730	Manoj	M

I B.Com. 'C'

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01	3810	Anush	Anusha
02	3816	Chaithra	Chaitra
03	3818	Deepika	D
04	3827	Gowtham K L	Gowtham
05	3832	Mahalaxmi	Mahalaxmi
06	3837	Nagashree	Nagashree
07	3840	Nayana	Nayana
08	3849	Prashantha	P
09	3852	Rahul	R
10	3855	Rakshitha	R
11	3866	Shabareesha	Shabareesha
12	3868	Sharath N	Sharath N
13	3872	Shrinidhi	S
14	3882	Sumanth S Manja	S
15	3887	Vanitha	vanitha

I B.Com. 'D'

SL. NO.	ROLL NO.	STUDENTS NAME	SIGNATURE
01	3949	Punith	Punitha
02	3965	Shrinidhi	S
03	3984	Sushmitha	S

COORDINATOR

HOD

(30)

PRINCIPAL

Dr. B. B. Hegde First Grade College
Kundapura

H.O.D. of Commerce & Management
Dr. B. B. Hegde First Grade College

Dr. B. B. Hegde First Grade College, Kundapura.
Bridge Course : 2018-19

ACCOUNTANCY EXAMINATION MARKS

I B.Com. 'A'

SL. NO.	ROLL NO.	STUDENTS NAME	MARKS
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33	3784	SushmithaSaranga	22
34	3785	U Niranjana	23
35	3787	Vikesh	19
36	3748	Praveen	21
37	3746	Pranesh Kumar	24
38	3730	Manoj	22

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