

**Dr. B.B. HEGDE FIRST GRADE COLLEGE, KUNDAPURA**  
**Departments of Commerce & Business Administration**  
**BRIDGE COURSE PROFILE: 2021-22**

**OBJECTIVES:**

The bridge course is designed for all the first year students who might have experienced knowledge gap in basic Accountancy during Corona pandemic. Main objectives of bridge course are:

- To give basic information about Accountancy.
- To bridge the knowledge gap of the students in Accountancy from PUC to Degree program.

**METHODOLOGY:**

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

**No. of students: 296**

**Total hours: 15 hours**

  
**PRINCIPAL**  
*Principal*  
**Dr. B.B. Hegde First Grade College**  
**Kundapura -576201**

ACCOUNTANCY EXAMINATION

STUDENTS ATTENDANCE

I B.COM (A) : 2021-22

SL.N	Roll No.	Name of the Student	Signature
0			
1	CM21001	Abhishek Marjunath Patjari	
2	CM21002	Adarsha Naitik	
3	CM21003	Aishwarya M	
4	CM21004	Akhilesh	
5	CM21005	Akramahadevi	
6	CM21006	Akshay	
7	CM21007	Aishaya	
8	CM21008	Amratha	
9	CM21009	Amratha VT	
10	CM21010	Anusha	
11	CM21011	Anusha	
12	CM21012	Ashray	
13	CM21013	Ashritha	
14	CM21014	Charan Gajanan Patgar	
15	CM21015	Chethan Shetty S	
16	CM21016	Damodar Mohan Shanubliag	
17	CM21017	U. Abay Maiya	
18	CM21018	Deeksha	
19	CM21019	Deeksnith	
20	CM21020	Deepa	
21	CM21021	Deepika	
22	CM21022	Deepika	
23	CM21023	Fariha Afrin Galdi	
24	CM21024	Harish	
25	CM21025	K Shrinidhi	
26	CM21026	Karthik	
27	CM21027	Kavana	
28	CM21028	Koushik	
29	CM21029	Lokesh	
30	CM21030	M Prajwal Nayak	
31	CM21031	M Sneha	
32	CM21032	Mohammed Jawwad	
33	CM21033	Nikhil	
34	CM21034	Nikhil Kharvi	
35	CM21035	Nisha	
36	CM21036	Nithesh	
37	CM21037	Pallavi	
38	CM21038	Pooja	
39	CM21039	Pooja	
40	CM21040	Pooritna	
41	CM21041	Prajwal	
42	CM21042	Prajwal R	
43	CM21043	Prajwal Jogi	
44	CM21044	Prajwal Shetty	
45	CM21045	Prajwal Kumar Shetty	
46	CM21046	Rakshitha	
47	CM21047	Rashmitha	
48	CM21048	Rashmitha	
49	CM21049	Sachin N Shetty	
50	CM21050	Sandhya	

51	CM21051	Shabareesha	Shabareesha Shakila
52	CM21052	Shakila	Shakila
53	CM21053	Sharada	Sharada
54	CM21054	Shiny DSouza	Shiny DSouza
55	CM21055	Shreenidhi	(Shreenidhi) Shreenidhi
56	CM21056	Shreeraksha	Shreeraksha
57	CM21057	Shreya R	Shreya R
58	CM21058	Shreya B	Shreya B
59	CM21059	Shridevi	Shridevi
60	CM21060	Shrinidhi	Shrinidhi
61	CM21061	Sudeeksha G	Sudeeksha G
62	CM21062	Sukanya R Shetty	Sukanya R Shetty
63	CM21063	Sumeda	Sumeda
64	CM21064	Surath C P	Surath C P
65	CM21065	Swathi	Swathi
66	CM21066	Varun Poojary	Varun Poojary
67	CM21067	Varuna	Varuna
68	CM21068	Vijeth	Vijeth
69	CM21069	Vinay Kumar Shetty	Vinay Kumar Shetty
70	CM21070	Vishwanath	Vishwanath
71	CM21071	Vishwanath	Vishwanath
72	CM21072	Yogendra	Yogendra

Sl. No
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*[Signature]*  
COORDINATOR

*[Signature]*  
HOD

*[Signature]*  
PRINCIPAL

Dr. B.B. HEGDE FIRST GRADE COLLEGE, KUNDAPUR  
 Departments of Commerce & Business Administration  
 BRIDGE COURSE: 2021-22

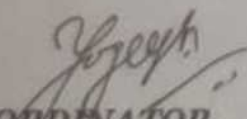
ACCOUNTANCY EXAMINATION

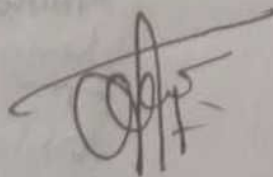
STUDENTS ATTENDANCE

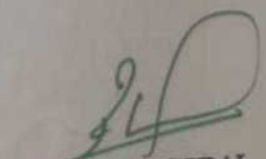
I.B.COM (B); 2021-22

Sl. No	Roll No.	Name of the Student	Signature
1	CM21079	Adarsh	Adarsh
2	CM21080	Ajitha	Ajitha
3	CM21081	Akshatha Harikantha	Akshatha
4	CM21082	Akshay	Akshay
5	CM21083	Anusha	Anusha
6	CM21085	B. Skanda N Chatra	B. Skanda N Chatra
7	CM21086	Bharath K C	Bharath K C
8	CM21087	Bharath Poojari	Bharath Poojari
9	CM21088	Bharath Shettigar	Bharath Shettigar
10	CM21089	Bhoomika	Bhoomika
11	CM21090	Chandana B.S	Chandana B.S
12	CM21091	Danish Kumar Shetty	Danish Kumar Shetty
13	CM21092	Darshan Kumar Shetty	Darshan Kumar Shetty
14	CM21093	Dhanush	Dhanush
15	CM21094	Dhanush N	Dhanush N
16	CM21095	G Ranjith Nayak	G Ranjith Nayak
17	CM21096	Ganiga Sushmitha Bhaskar	Ganiga Sushmitha Bhaskar
18	CM21097	Gowthami	Gowthami
19	CM21098	H. Poornesh	H. Poornesh
20	CM21099	Harshitha Shetty	Harshitha Shetty
21	CM21100	Joel Shanol D Souza	Joel Shanol D Souza
22	CM21101	Joyson D' Almeida	Joyson D' Almeida
23	CM21102	Karthik R Shetty	Karthik R Shetty
24	CM21103	Karthik Poojary	Karthik Poojary
25	CM21104	Kavana Shetty	Kavana Shetty
26	CM21105	Kavitha	Kavitha
27	CM21106	Kavya	Kavya
28	CM21107	Keerthan M	Keerthan M
29	CM21108	Kishan	Kishan
30	CM21109	Koushik Mogaveera	Koushik Mogaveera
31	CM21110	Manish Kumar	Manish Kumar
32	CM21111	Mohammed Afran	Mohammed Afran
33	CM21112	Mohammed Afran Ismail Sheikh	Mohammed Afran Ismail Sheikh
34	CM21113	N. Anusha	N. Anusha
35	CM21114	Navya	Navya
36	CM21115	Nayana G	Nayana G
37	CM21116	Nirmitha S Shetty	Nirmitha S Shetty
38	CM21117	Nishmitha	Nishmitha
39	CM21118	Omkar	Omkar
40	CM21119	Pannaga V	Pannaga V
41	CM21120	Pavithra	Pavithra
42	CM21121	Pooja	Pooja
43	CM21122	Prachhaksha S	Prachhaksha S
44	CM21123	Prajwal Rodrigues	Prajwal Rodrigues
45	CM21124	Preethesh Sebastian Fenandes	Preethesh Sebastian Fenandes
46	CM21125	Prinson Jackson Fernandes	Prinson Jackson Fernandes
47	CM21126	Priyanka Shetty	Priyanka Shetty
48	CM21127	Rashmi	Rashmi

49	CM21128	Hevaki	Pruthi
50	CM21129	Rohini	Rohini
51	CM21130	Balasa Mascarenhas	
52	CM21131	Roshan Kumar Shetty	Roshan
53	CM21132	Sachin M	
54	CM21133	Santana	Santana
55	CM21134	Sathvik V Poojary	Sathvik
56	CM21135	Shambhavi	Shambhavi
57	CM21136	Shashank S	
58	CM21137	Shetty Nirankar Karunakar	
59	CM21138	Shetty Pruthithi Karayan	Pruthi
60	CM21139	Sinchana	Sinchana
61	CM21140	Sinchana Devadiga	
62	CM21141	Soraaj	Soraaj
63	CM21142	Sowbhagya Kini	Sowbhagya
64	CM21143	Sowraksha	Sowraksha
65	CM21144	Srasti	Srasti
66	CM21145	Sumith	Sumith
67	CM21146	Suvarna Topanna Bhajntri	
68	CM21147	Tejas	Tejas
69	CM21148	Treesha B. K	Treesha
70	CM21149	Tulasi	Tulasi
71	CM21150	Vijetha	Vijetha
72	CM21151	Vijetha	
73	CM21152	Vinod Bajil D Souza	
74	CM21153	Vishwas Nagesh Poojari	Vishwas

  
COORDINATOR

  
HOD

  
PRINCIPAL

H.O.D. of Commerce  
Dr. B. B. Hegde First Grade College  
Kundapura - 576201

Principal  
Dr. B.B. Hegde First Grade College  
Kundapura - 576201

ACCOUNTANCY BRIDGE COURSE

**Dr. B.B. HEGDE FIRST GRADE COLLEGE, KUNDAPURA**  
**Departments of Commerce & Business Administration**  
**ACCOUNTANCY BRIDGE COURSE: 2021-22**

**SYLLABUS**

**3 hours**

**UNIT-I INTRODUCTION TO ACCOUNT, ACCOUNTING, ACCOUNTANCY, BOOK KEEPING- TYPES OF BOOK KEEPING**

**CLASSIFICATION OF ACCOUNTS**

**IMPORTANT TERMS OF ACCOUNTS-ASSETS-LIABILITIES-CAPITAL**

**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**


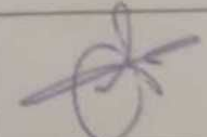
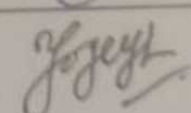
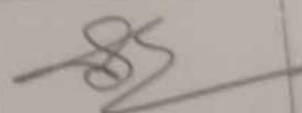

Dr. B.B. Hegde First Grade College, Kundapura  
Department of Commerce & Business Administration

Notice, Date. 05/10/2021

The bridge course is designed for all the first year students mainly to fill the knowledge gap in basic Accountancy. Hence it is here by informed to all the newly admitted students for B.Com and B.B.A. to attend the same from 11/10/2021.

  
Principal

Dr. B.B. Hegde First Grade College  
Kundapura -576201

SL. NO.	CLASS & SECTION	ROOM NO.	SIGNATURE
1.	I B.Com 'A'	001	
2.	I B.Com 'B'	002	
3.	I B.Com 'C'	003	
4.	I B.Com 'D'	201	
5.	I B.B.A.	202	

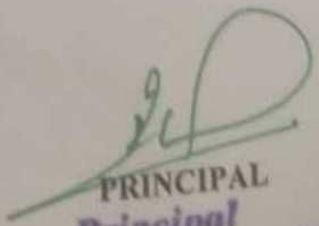
Dr. B.B. HEGDE FIRST GRADE COLLEGE, KUNDAPURA  
Departments of Commerce & Business Administration

BRIDGE COURSE: 2021-22

TIME TABLE

Faculty in charge: Mr. Yogeesh

CLASS & SECTION	DATE	TIMINGS
I B.COM 'A'	11/10/2021	11.00 AM - 12.30 PM
	12/10/2021	11.00 AM - 12.30 PM
	25/10/2021	11.00 AM - 12.30 PM
	26/10/2021	11.00 AM - 12.30 PM
	27/10/2021	11.00 AM - 12.30 PM
	28/10/2021	11.00 AM - 12.30 PM
	I B.COM 'B'	11/10/2021
12/10/2021		11.00 AM - 12.30 PM
25/10/2021		11.00 AM - 12.30 PM
26/10/2021		11.00 AM - 12.30 PM
27/10/2021		11.00 AM - 12.30 PM
28/10/2021		11.00 AM - 12.30 PM
I B.COM 'C'		11/10/2021
	12/10/2021	11.00 AM - 12.30 PM
	25/10/2021	11.00 AM - 12.30 PM
	26/10/2021	11.00 AM - 12.30 PM
	27/10/2021	11.00 AM - 12.30 PM
	28/10/2021	11.00 AM - 12.30 PM
	I B.COM 'D'	12/10/2021
25/10/2021		11.00 AM - 12.30 PM
26/10/2021		11.00 AM - 12.30 PM
I BBA	11/10/2021	11.00 AM - 12.30 PM
	12/10/2021	11.00 AM - 12.30 PM
	19/10/2021	11.00 AM - 12.30 PM
	21/10/2021	11.00 AM - 12.30 PM
	22/10/2021	11.00 AM - 12.30 PM
	25/10/2021	11.00 AM - 12.30 PM

  
PRINCIPAL  
Principal  
Dr. B.B. Hegde First Grade College  
Kundapura -576201

BRIDGE COURSE EXAMINATION – 2021-22  
ACCOUNTANCY

Duration: 30 Mins  
Total Marks: 25

Roll number:  
Class:

SECTION - A

1×15 =15

Tick the right mark for correct answer:

- 1) Examples for current asset
  - a) land
  - b) plant
  - c) building
  - d) stock
- 2) Following one is not an asset
  - a) Debtor
  - b) Bills Receivable
  - c) Creditor
  - d) Building
- 3) Nature of accounts is/are
  - a) Personal accounts
  - b) Real accounts
  - c) Nominal accounts
  - d) All the above
- 4) The person who have sold goods to business on credit he is called
  - a) Debtor
  - b) Creditor
  - c) investor
  - d) owner
- 5) "Cash in hand" is.....
  - a) Fixed liability
  - b) Current asset
  - c) Fixed asset
  - d) Current liability
- 6) Any goods used for personal use of the proprietor is called
  - a) Drawing
  - b) Personal property
  - c) Capital
  - d) Purchase
- 7) An example of Real account
  - a) Mr. Ram account
  - b) Commission account
  - c) Wages account
  - d) Cash account

8) 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

9) The total amount of purchase returns where entered in ..... book.

- a) Purchase return book
- b) Sales return book
- c) Purchase book
- d) Sales book

10) Subsidiary book does not include the following

- a) Credit Purchase
- b) Credit sales
- c) Purchase of commodity
- d) All cash transactions

11) 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

12) "Salary" is example of.....

- a) Personal a/c
- b) Real a/c
- c) Nominal a/c
- d) Capital a/c

13) 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

14) Art of recording, classifying and summarizing the transactions is called

- a) Account
- b) Accountancy
- c) Accounting
- d) Book-keeping

15) sales return is known as

- a) debit note
- b) promissory note
- c) credit note
- d) none of the above

SECTION - B

1×5=5

Tick the right mark for correct answer:

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) Write any two objectives of preparing the balance sheet?

25) What is Ledger?