

Dr. B.B. HEGDE FIRST GRADE COLLEGE, KUNDAPURA
DEPARTMENTS OF COMMERCE
ACCOUNTANCY BRIDGE COURSE: 2023-24
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 - 576201

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

Notice: 25/6/2023

The bridge course will be conducted by the Department of Commerce to the non commerce students and those who find gaps in the accountancy subject from 31/7/2023. The list will be shared in the WhatsApp group.

The students so mentioned are required to present without fail. Attendance is compulsory.


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

--	--

Dr.B.B.HEGDE FIRST GRADE COLLEGE, KUNDAPURA**BRIGDE COURSE EXAMINATION**

TIME: 1:30 Hrs

MAX. MARKS: 50

Section -A

1. What is accounting?
2. What is journal?
3. Pass the journal entry for below transaction.
Furniture purchased for cash Rs. 10,000
4. What are the golden rules of accounting?
5. What is ledger?
6. Pass the journal entry for below transaction.
Rent paid Rs. 3000 and tax paid Rs. 2000

Section -B

7. Explain the below accounting concepts
 - a) Going concern concept
 - b) Separate entity concept
 - c) Accrual concept
 - d) Dual aspect concept
8. From the following information prepare trading and P&L
Opening stock Rs 10,000
Wages Rs 2000
Salary Rs. 3000
Closing stock Rs. 12,000
PurchasesRs. 14000
Sales Rs.35,000
Sales return Rs. 3000
Purchase return Rs.2000
Goods destroyed by fire Rs.3000
Rent paid Rs.3000
Interest received Rs.2000
9. Pass the journal entries for below transaction.
 - a) Cash sales Rs. 5,000
 - b) Ramesh purchased goods on credit Rs. 2,000
 - c) Rs. 500 taken for personal purpose
 - d) Salary paid Rs 4000
 - e) Interest received Rs. 50
10. Explain the different accounting conventions

11. Prepare trading and P&L Account from the following information.

- Building Rs. 20,000
- Opening stock Rs.20,000
- Wages Rs.4000
- Salary Rs. 2000
- Closing stock Rs. 22,000
- PurchasesRs. 14000
- Sales Rs.35,000
- Sales return Rs. 1000
- Purchase return Rs.2000
- Goods destroyed by fire Rs. 3000
- Rent paid Rs.3000
- Interest received Rs. 2000
- Bad debts Rs. 2,000
- Creditors Rs. 12,000
- Manufacturing expenses Rs. 2000
- Repairs Rs. 300

Section –C

(20X1=20)

12. From the following information prepare trading and balance sheet of Mr. Virat.

Particulars	Debit Rs.	Credit Rs.
Capital		50,000
Drawings	2,000	
Building	20,000	
Furniture	10,000	
Wages	5,000	
Purchases	12,000	
Sales		53,000
Sales return	3,000	
Purchase return		2,000
Manufacturing exp	2,000	
Rent	5,000	
Salary	3,000	
Advertisement	1,000	
Creditors		12,000
Bills payable		3,000
Cash	8,000	
Goods destroyed by fire		2,000
Interest received		5,000
Discount	2,000	3,000
Bad debts	5,000	
Coal, Gas and water	2,000	
Plant and machinery	50,000	
TOTAL	1,30,000	1,30,000

Adjustments:

- a) Closing stock Rs. 50,000
- b) Depreciation on building at 10%
- c) Further Bad debts Rs. 1,000
- d) Outstanding wages Rs. 2,000
- e) Depreciation on furniture at 5%

13. From the following information prepare trading and balance sheet of Mr. Dhoni

Particulars	Debit Rs.	Credit Rs.
Capital		1,00,000
Drawings	4,000	
Building	40,000	
Furniture	20,000	
Wages	10,000	
Purchases	24,000	
Sales		1,06,000
Sales return	6,000	
Purchase return		4,000
Manufacturing exp	4,000	
Rent	10,000	
Salary	6,000	
Advertisement	2,000	
Creditors		24,000
Bills payable		6,000
Cash	16,000	
Interest received		10,000
Discount	4,000	6,000
Bad debts	10,000	
Plant and machinery	1,00,000	
TOTAL	2,56,000	2,56,000

Adjustments:

- a) Closing stock Rs. 50,000
- b) Depreciation on building at 5%
- c) Further Bad debts Rs. 1,000
- d) Outstanding wages Rs. 2,000
- e) Depreciation on furniture at 10%

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

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

REGISTER OF ATTENDANCE & FEES

Name of the Institute... Department of Commerce, BAHU

Sl. No.	Admission No.	NAMES	Attendance											
			3/7	3/7	3/7	3/7	3/8	3/8	3/8	3/8	3/8	2/8	2/8	2/8
1		GAUTHAM KUMAR	1	1	3	4	5	6	7	8	9	10	11	12
2		KAVYA ISHWAR NAIK	1	1	2	2	4	5	6	7	8	9	10	11
3		KEERTHANA N	1	2	2	4	4	4	4	4	5	6	7	8
4		PAVAN												
5		PRAJWAL	1	2	3	4	4	4	4	4	5	6	7	8
6		PRAMOD	1	2	3	4	5	6	7	8	9	10	11	12
7		RISHMITHA	1	2	3	4	5	6	7	8	9	10	11	12
8		SHAMANTH J H	1	2	3	4	5	6	7	8	9	10	11	12
9		SHARVARI D	1	2	2	4	4	4	4	4	5	6	7	8
10		SHREYA	1	2	2	4	5	6	7	8	9	10	11	12
11		SINCHANA	1	2	3	4	5	6	7	8	9	10	11	12
12		SINCHANA	1	2	2	4	5	6	7	8	8	8	9	10
13		SUBHASH B	1	2	3	4	5	6	7	8	9	10	11	12
14		SUKESH	1	2	2	4	5	6	7	8	9	10	11	12
15		VISHNU	1	2	2	4	5	6	7	8	9	10	11	12
16		AKASH	1	2	2	4	5	6	7	8	9	10	11	12
17		AKASH												
18		ANANYA												
19		ANISH	1	2	2	4	5	6	7	8	9	10	11	12
20		CHETHAN	1	2	2	4	4	4	4	4	5	6	7	8
21		DARSHAN	0	0	0	0	1	2	2	4	5	6	7	8
22		DHEERAJ SHETTY	1	2	2	4	5	6	7	8	9	10	11	12
23		RIVAN FATHIMA	0	0	0	0	1	2	2	4	5	6	7	8
24		SHASHANKA	1	2	2	4	5	6	7	8	9	10	11	12
25		SHASHIDHAR	1	2	2	4	5	6	7	8	9	10	11	12
26		SHREENIDHI G POOJARI	0	0	0	0	0	0	0	0	1	2	2	4
27		SHREESHA	1	2	2	4	5	6	7	8	9	10	11	12
28		VIDYA	1	2	2	4	4	4	4	4	5	6	7	8
		VIVEK	1	2	2	4	4	4	4	4	5	6	7	8

Number present M
Daily E

Initials M
E

month.

month.

Admitted during the month

Left No. on Roll at end of month

Dr. B. B. Hegde First Grade College, Kundapura
DEPARTMENT OF ENGLISH
BRIDGE COURSE – 2023-24

SYLLABUS

Module 1: Introduction to LSRW Skills	1 hour
Module 2: Grammar <ul style="list-style-type: none">• Verb Tenses	3 hours
Module 3: Listening and Reading Skills related activities	2 hours
Module 4: Spoken English <ul style="list-style-type: none">• General Conversation• One Minute Talk	2 hours
Module 5: Writing <ul style="list-style-type: none">• Letter Writing• Paragraph Writing• Dialogue Writing	2 hours


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

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

DEPARTMENT OF ENGLISH

BRIDGE COURSE 2023-24

Introduction:

The bridge course is formulated for First Year Degree students in an effect to bridge the knowledge gaps of pupils in English in a favorable and productive way.


Objectives:

- To up skill students to acquire effective skills in English
- To brush up students' L.S.R.W – Listening, Speaking, Reading and Writing
- To rectify and reinforce students' command over vocabulary, grammar and pronunciation
- To strengthen learners credence in interpersonal and oral communication

Methodology:

- Lecturing Method
- Classroom Bi-lateral Discussion
- Problem Solving Session
- Homework
- Examination

Total Hours: 10 Hours



Principal

**Dr. B.B. Hegde First Grade College
Kundapura -576291**

Dr. B. B. Hegde First Grade College, Kundapura
DEPARTMENT OF ENGLISH
I B. Com. 'D': (PROFESSIONAL) CA/CS
Bridge Course: 2023-24

Sl. No.	Roll No.	Student Name	16/8	17/8	17/8	17/8	18/8	18/8	19/8	20/8	21/8	22/8
1.	BCM23239	Akash M Shetty (CS)	1	2	3	4	5	6	7	8	9	10
2.	BCM23240	Ananya (CA)	1	2	3	4	5	6	7	8	9	10
3.	BCM23241	Anupama H R (CA)	1	2	3	4	5	6	7	8	9	10
4.	BCM23242	Ayush (CS)	1	2	3	4	5	6	7	8	9	10
5.	BCM23243	Gagan Kumar Shetty (CS)	1	2	3	4	5	6	7	8	9	10
6.	BCM23244	K. Nithesh Shet (CS)	1	2	3	4	5	6	7	8	9	10
7.	BCM23245	Koushik Poojari (CA)	1	2	3	4	5	6	7	8	9	10
8.	BCM23246	Poojari Nikhil Raju (CS)	1	2	3	4	5	6	7	8	9	10
9.	BCM23247	Pratheeksha (CA)	1	2	3	4	5	6	7	8	9	10
10.	BCM23248	Rashmi U (CA)	1	2	3	4	5	6	7	8	9	10
11.	BCM23249	Riya Fernandes (CS)	1	2	3	4	5	6	7	8	9	10
12.	BCM23250	Sahana M Shetty (CA)	1	2	3	4	5	6	7	8	9	10
13.	BCM23251	Samarth (CA)	1	2	3	4	5	6	7	8	9	10
14.	BCM23252	Samartha (CA)	1	2	3	4	5	6	7	8	9	10
15.	BCM23253	Sanjan (CA)	1	2	3	4	5	6	7	8	9	10
16.	BCM23254	Shanthi (CA)	1	2	3	4	5	6	7	8	9	10
17.	BCM23255	Shravya S Shetty (CS)	1	2	3	4	5	6	7	8	9	10
18.	BCM23256	Shreya J Hegde (CA)	1	2	3	4	5	6	7	8	9	10
19.	BCM23257	Shreyas (CA)	1	2	3	4	5	6	7	8	9	10
20.	BCM23258	Shrishravya (CA)	1	2	3	4	5	6	7	8	9	10

21.	BCM23259	Siril Chandru Ganiga (CA)	1	2	3	4	5	6	7	8	9	10
22.	BCM23260	Soujanya (CA)	1	2	3	4	5	6	7	8	9	10
23.	BCM23261	Sumanth (CS)	1	2	3	4	5	6	7	8	9	10
24.	BCM23262	Sunidhi R (CA)	1	2	3	4	5	6	7	8	9	10
25.	BCM23263	Suvidha D Acharya (CA)	0	1	2	3	4	5	6	7	8	9
26.	BCM23264	T. Sneha (CA)	1	2	3	4	5	6	7	8	9	10
27.	BCM23265	U.S. Megha (CA)	1	2	3	4	5	6	7	8	9	10
28.	BCM23266	Vedant Madhukar Shetty (CS)	1	2	3	4	5	5	6	7	8	9
29.	BCM23267	Vinitha Achari(CA)	1	2	3	4	5	6	7	8	9	10
30.	BCM23268	Vismitha Achari (CA)	1	2	3	4	5	6	7	8	9	10
31.	BCM23269	Yashas K (CA)	1	2	3	4	5	6	7	8	9	9
32.	BCM23270	Yashaswini (CA)	1	2	3	4	5	6	7	8	9	10


Principal

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

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

DEPARTMENT OF ENGLISH

Bridge Course Examination- 2023-24

Time: 1 hour

Maximum Marks: 25

1. Fill in the blanks with the suitable articles:

(1x5=5)

- a. He is _____ honour to his country
- b. The children found _____ egg in the nest.
- c. Which is _____ longest river in India?
- d. Mahabharata is _____ holy book of _____ Hindus.
- e. She returned after _____ hour.

2. Write the dialogue on ANY ONE of the following:

(1x5=5)

- a. Daughter and father discussing about career.
- b. Two friends talking about the merits and demerits of online classes.
- c. Planning a vacation with family

3. Choose the correct verb form from those in brackets:

(1x5=5)

- a. Ajay _____ to be a doctor. (wants, wanting, is wanting)
- b. The soup _____ good. (taste, tastes, is tasting)
- c. When he lived in Mumbai, he _____ to the cinema once a week. (goes, went, was going)
- d. I _____ Rashmi this week. (haven't seen, didn't see, am not seeing)
- e. Look, the sun _____ over the hills. (rises, is rise, is rising)

4. Write a paragraph on ANY ONE of the following situation in about 150 words:

(1x10=10)

- a. An unusual classroom
- b. Your dream house
- c. A street that leads to your home or school
