Dr. B.B. HEGDE FIRST GRADE COLLEGE, KUNDAPURA Department of Commerce & Management <u>BRIDGE COURSE PROFILE 2016-17</u>

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.

METHADOLOGY:

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

No. of students: 13,

Total hours: 10 hours

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

Department of Commerce & Management

ACCOUNTANCY BRIDGE COURSE 2016-17

SYLLABUS

3 hours

UNIT-I : ACCOUNTING INTRODUCTIONS - ACCOUNTING CONCEPTS AND CONVENTIONS - ACCOUNT-ACCOUNTING-ACCOUNTANCY-BOOK KEEPING- DOUBLE ENTRY PRINCIPLES - IMPORTANT TERMS OF ACCOUNTS.

3 hours

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

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

2 hours

UNIT- III TRIAL BALANCE- MEANING - PROBLEMS

PREPARATION OF TRADING AND PROFIT AND LOSS ACCOUNT- BALANCE SHEET

2 hours

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

TOTAL:10 HOURS

Date:18/07/2016

Notice

The students with non-commerce background and those who have scored less than 50 marks in II PUC Accountancy examination are hereby informed to enroll their names with Mr.Satish shetty for Bridge course in Accoutancy, on or before 21/07/2016.

Heede ****** Kundapura -576.01

207- I B.com 'D' 301- І В.В.М. 🌮 303- I B.com 'A' 304- I B.com 'B' W 305- I B.com 'C'

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

Department of Commerce & Management

BRIDGE COURSE 2016-17

TIME TABLE

Faculty in charge: Mr. Satish shetty

MONDAY	
	ZERO HOUR
TUESDAY	
	ZERO HOUR
WEDNESDAY	ZERO HOUR
	FOURTH HOUR
SATURDAY	
	FIFTH HOUR
	SIXTH HOUR
	- IIIIIIOOK

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

<u>Dr. B. B. Hegde First Grade College, Kundapura.</u> <u>Bridge Course 2016-17</u>

NAME LIST

ACCOUNTANCY

I B.Com. 'A'

SL. NO.	ROLL NO.	STUDENTS NAME
1	2301	ABHISHEK
2	2374	SRINIVAS

<u>I B.Com. 'B'</u>

SL. NO.	ROLL NO.	STUDENTS NAME
1	2421	AMRUTHA
2	2445	PRETHESH
3	2456	SACHIN

I B.Com. 'C'

SL. NO.	ROLL NO.	STUDENTS NAME
1	2571	SUMANA

<u>I B.Com. 'D'</u>

SL. NO.	ROLL NO.	STUDENTS NAME
1	2631	NAYAN
2	2659	SHYAMANTH
	-	

I B.B.M

SL. NO.	ROLL NO.	STUDENTS NAME
1	2808	HARSHA
2	2811	NAGARAJ
3	2822	SHRUTHI
4	2827	SUPREETHA
5	2831	NISHMITHA

Dr. B. B. HEGDE FIRST GRADE COLLEGE KUNDAPURA BRIDGE COURSE EXAMINATION – 2016-17

ACCOUNTANCY

Duration: 30 mins Total Marks: 20

SECTION - A

Class:

 $2 \times 7 = 14$

 $1 \times 6 = 6$

Roll number:

Answer any the following questions with one/two sentence each: 1) What do you mean by Journal?

2) What is book keeping?

3) Pass the journal entry for "Purchased goods for cash"

4) What is Ledger?

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

- () Mention the Nature of accounts.
- 7) What are the differences between Accounting and Book keeping?

SECTION-B

c) investor

d) owner

c) Wages account

d) Cash account

Tick the right mark for correct answer:

1) The person who have sold goods to business on credit he is called

- a) Debtor
- b) Creditor
- 2) "Cash in hand" is.....
- a) Fixed liability c) Fixed asset
- b) Current asset d) Current liability
-) Any goods used for personal use of the proprietor is called
 - a) Drawing c) Capital
 - b) Personal property d) Purchase
- 4) An example of Real account
 - a) Mr. Ram account
 - b) Commission account
- 5) 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
- 6) The total amount of purchase returns where entered in book.
 - a) Purchase return book c) Purchase book

<u>Dr. B. B. Hegde First Grade College, Kundapura.</u> <u>Bridge Course : 2016-17</u>

ACCOUNTANCY EXAMINATION

STUDENTS ATTENDANCE

<u>I B.Com. 'A'</u>

SL. NO.	ROLL NO.	STUDENTS NAME	SIGNATURE
			. × .
1	2301	ABHISHEK	Abhishele -
2	2374	SRINIVAS	Sal

I B.Com. 'B'

SL. NO.	ROLL NO.	STUDENTS NAME	SIGNATURE
1	2421	AMRUTHA	Jonante
2	2445	PRETHESH	Prothes
3	2456	SACHIN	Sachin .

I B.Com. 'C'

SL. NO.	ROLL NO.	STUDENTS NAME	SIGNATURE
1	2571	SUMANA	Sumone

<u>I B.Com. 'D'</u>

SL. NO.	ROLL NO.	STUDENTS NAME	SIGNATURE
1	2631	NAYAN	Neuro
2	2659	SHYAMANTH	Nayan
-			

<u>I B.B.M</u>

COORDINATOR

SL. NO.	ROLL NO.	STUDENTS NAME	SIGNATURE
1	2808	HARSHA	(minister)
2	2811	NAGARAJ	Nagra
3	2822	SHRUTHI	PL tt.
ł	2827	SUPREETHA	Lipreet
0	2831	NISHMITHA	Supreeter Nistando

HOD Dr. B.B. Heg

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

Kundapura -576201

<u>Dr. B. B. Hegde First Grade College, Kundapura.</u> <u>Bridge Course : 2016-17</u>

ACCOUNTANCY EXAMINATION MARKS

I B.Com. 'A'

SL. NO.	ROLL NO.	STUDENTS NAME	MARKS
1	2301	ABHISHEK	19
2	2374	SRINIVAS	18

I B.Com. 'B'

SL. NO.	ROLL NO.	STUDENTS NAME	MARKS
1	2421	AMRUTHA	·20
2	2445	PRETHESH	18
3	2456	SACHIN	15

IB.Com. 'C'

SL. NO.	ROLL NO.	STUDENTS NAME	MARKS
1	0.551		
1	2571	SUMANA	20

<u>I B.Com. 'D'</u>

SL. NO.	ROLL NO.	STUDENTS NAME	MARKS
1	2631	NAYAN	14
2	2659	SHYAMANTH	16
			(\$
7			

<u>I B.B.M</u>

SL. NO.	ROLL NO.	STUDENTS NAME	MARKS
1	2808	HARSHA	, ~ f
2	2811	NAGARAJ	17
3	2822	SHRUTHI	15
4	2827	SUPREETHA	10
5	2831	NISHMITHA	19.

CO-ORDINATOR

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

2. PRINCIPAL

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