

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

Department of Commerce & Management

BRIDGE COURSE PROFILE 2017-18

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:

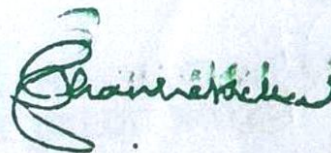
- To give basic information about accountancy.
- To bridge the knowledge gaps of the students in accountancy.

METHADODOLOGY:

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

No. of students: 63

Total hours: 15 hours



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

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

Department of Commerce & Management

ACCOUNTANCY BRIDGE COURSE 2017-18

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

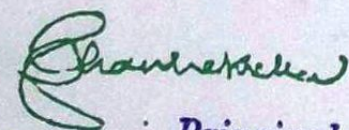
UNIT- III TRIAL BALANCE- MEANING -PROBLEMS

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



Principal

Dr. B.B. H.

College

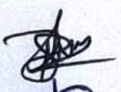
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Notice

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 Ms.Privhishri G Shetty on or before 30/06/2017

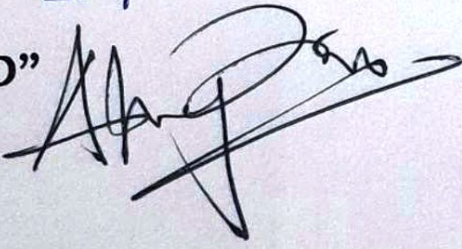

Principal
Dr. B.B. Hegde First Grade College
Kundapura -576201

208- I B.B.A. 

301- I B.Com 'A' 

302- I B.Com 'B' 

305- I B.Com 'C' 

306 - I B.Com 'D' 

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

Department of Commerce & Management

BRIDGE COURSE 2017-18

TIME TABLE

Faculty in charge: Ms. Prithvishri G Shetty

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


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

Dr. B. B. Hegde First Grade College, Kundapura.
Bridge Course 2017-18

NAMELIST

ACCOUNTANCY

I B.Com A

Sl. No.	Roll No.	NAME
1	2908	Anush
2	2911	Arathi U N
3	2922	Deeksha
4	2924	Dhanik R. Hawalddar
5	2936	Nikhilesh Kharvi
6	2939	Prajna
7	2940	Prasanna Shetty
8	2946	Rakshith

I B. Com B

Sl. No.	Roll No.	NAME
1	3015	Chaithra
2	3037	Poornesh K.S.
3	3044	Pratheek Shetty
4	3052	Ramya
5	3053	Rashmitha
6	3064	Shreenidhi
7	3076	Sushmitha
8	3051	Rakshith
9	3088	Sangeetha

I B.Com C

Sl. No.	Roll No.	NAME
1	3105	Arpitha
2	3110	Chandini C. Devadiga
3	3111	Chethan
4	3114	Deekshith
5	3115	Deepa
6	3123	Kumara Deeksha
7	3126	Nikhila
8	3128	Nisha
9	3135	Pooja K
10	3137	Prakash Shetty
11	3142	Priya Shetty
12	3149	Sanketha
13	3162	Suchithra
14	3165	Suneetha
15	3180	Vighnesh
16	3152	Sharana
17	3169	Suraksha
18	3188	Ashwnini

I B.Com D

Sl. No.	Roll No.	NAME
1	3207	Apeksha
2	3213	Divya
3	3222	KarthikAdiga
4	3227	Naidila
5	3232	PoornachandraShetty
6	3233	Prajna
7	3243	Rakesh J.V
8	3245	Rakshith R. Shreeyan
9	3258	Salma
10	3268	Sowmya H
11	3287	Nikhila R. Acharya
12	3212	Deepika

I B. B.A

Sl. No.	Roll No.	NAME
1	3305	Anusha
2	3309	G. Mohammad Ruvaiddh
3	3310	Karthik C Hegde
4	3313	Namana
5	3317	Praveen
6	3318	Preethama
7	3319	Puneeth R Mallya
8	3321	Salman
9	3326	Shreeraksha
10	3330	Suraksha
11	3301	AdarshaShetty P
12	3322	Sanjeeth Kumar
13	3302	Alsadi Surya R Shetty
14	3331	Alsadi Chandra
15	3332	Nishanth
16	3333	Prajnesh

Dr. B. B. HEGDE FIRST GRADE COLLEGE KUNDAPURA
BRIDGE COURSE EXAMINATION – 2017-18
ACCOUNTANCY

Duration: 30 mins
Total Marks: 25

Roll number:
Class:

SECTION - A

1×15 =15

Tick the right mark for correct answer:

- 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

1×5=5

Answer any the following questions with one sentence each:

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 : 2017-18

ACCOUNTANCY EXAMINATION
STUDENTS ATTENDANCE

I B.Com A

Sl. No.	Roll No.	NAME	SIGNATURE
1		Anush	Anush
2	2908	Arathi U N	Arathi
3	2911	Deeksha	Deeksha
4	2922	Dhanik R. Hawalddar	Dhanik
5	2924	Nikhilesh Kharvi	Nikhilesh
6	2936	Prajna	Prajna
7	2939	PrasannaShetty	Prasanna
8	2940	Rakshith	Rakshith
	2946		

I B. Com B

Sl. No.	Roll No.	NAME	SIGNATURE
1		Chaithra	Chaithra
2	3015	Poornesh K.S.	Poornesh
3	3037	PratheekShetty	Pratheek
4	3044	Ramya	Ramya
5	3052	Rashmitha	Rashmitha
6	3053	Shreenidhi	Shreenidhi
7	3064	Sushmitha	Sushmitha
8	3076	Rakshith	Rakshith
9	3051	Sangeetha	Sangeetha
	3088		

I B.Com C

Sl. No.	Roll No.	NAME	SIGNATURE
1		Arpitha	Arpitha
2	3105	Chandini C. Devadiga	Chandini
3	3110	Chethan	Chethan
4	3111	Deekshith	Deekshith
5	3114	Deepa	Deepa
6	3115	Kumara Deeksha	Kumara
7	3123	Nikhila	Nikhila
8	3126	Nisha	Nisha
9	3128	Pooja K	Pooja
10	3135	PrakashShetty	Prakash
11	3137	Priya Shetty	Priya
12	3142	Sanketha	Sanketha
13	3149	Suchithra	Suchithra
14	3162	Suneetha	Suneetha
15	3165	Vighnesh	Vighnesh
16	3180	Sharana	Sharana
17	3152	Suraksha	Suraksha
18	3169	Ashwnini	Ashwnini
	3188		

I B.Com D

Sl. No.	Roll No.	NAME	SIGNATURE
1		Apeksha	Apeksha
2	3207	Divya	Divya
	3213		

3	3222	Karthik Adiga	Karthik
4	3227	Naidila	Naidila
5	3232	Poornachandra Shetty	Poornu
6	3233	Prajna	Prajna
7	3243	Rakesh J.V	Rakesh
8	3245	Rakshith R. Shreeyan	Rakshith
9	3258	Salma	Salma
10	3268	Sowmya H	Sowmya
11	3287	Nikhila R. Acharya	Nikhila R.
12	3212	Deepika	Deepika

I B. B.A

Sl. No.	Roll No.	NAME	SIGNATURE
1	3305	Anusha	Anusha
2	3309	G. Mohammad Ruvaiddh	G. Mohammad Ruvaiddh
3	3310	Karthik C Hegde	Karthik
4	3313	Namana	Namana
5	3317	Praveen	Praveen
6	3318	Preethama	Preethama
7	3319	Puneeth R Mallya	Puneeth
8	3321	Salman	Salman
9	3326	Shreeraksha	Shreeraksha
10	3330	Suraksha	Suraksha
11	3301	Adarsha Shetty P	Adarsha
12	3322	Sanjeeth Kumar	Sanjeeth
13	3302	Alsadi Surya R Shetty	Alsadi
14	3331	Alsadi Chandra	Alsadi
15	3332	Nishanth	Nishanth
16	3333	Prajnesh	Prajnesh

COORDINATORS

HOD

PRINCIPAL

I.T.D. of Commerce & Management
Dr. B. B. Hegde First Grade College
Kundapura - 576201

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

Dr. B. B. Hegde First Grade College, Kundapura.
Bridge Course : 2017-18

ACCOUNTANCY EXAMINATION MARKS

I B.Com A

Sl. No.	Roll No.	NAME	MARKS
1			16
2	2908	Anush	21
3	2911	Arathi U N	19
4	2922	Deeksha	14
5	2924	Dhanik R. Hawalddar	11
6	2936	Nikhilesh Kharvi	19
7	2939	Prajna	18
8	2940	PrasannaShetty	11
	2946	Rakshith	

I B. Com B

Sl. No.	Roll No.	NAME	MARKS
1			19
2	3015	Chaithra	16
3	3037	Poornesh K.S.	21
4	3044	PratheekShetty	24
5	3052	Ramya	19
6	3053	Rashmitha	21
7	3064	Shreenidhi	15
8	3076	Sushmitha	18
9	3051	Rakshith	20
	3088	Sangeetha	

I B.Com C

Sl. No.	Roll No.	NAME	MARKS
1			11
2	3105	Arpitha	13
3	3110	Chandini C. Devadiga	14
4	3111	Chethan	16
5	3114	Deekshith	15
6	3115	Deepa	22
7	3123	Kumara Deeksha	19
8	3126	Nikhila	21
9	3128	Nisha	20
10	3135	Pooja K	18
11	3137	PrakashShetty	17
12	3142	Priya Shetty	10
13	3149	Sanketha	13
14	3162	Suchithra	17
15	3165	Suneetha	19
16	3180	Vighnesh	16
17	3152	Sharana	17
18	3169	Suraksha	19
	3188	Ashwnini	

Period of the Day	0	0	0	10	10	10	0	0	0	10	10	10	0	0
Date Month	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Progressive Period No.														
Roll No.	Name of the Student													
3165	SUNEETHA	1	2	2	3	4	5	6	6	7	8	8	9	10
3180	VIGNESH	1	1	2	3	4	4	5	6	7	8	9	10	11
3152	CHARANA	1	2	3	4	5	6	7	7	8	9	9	10	11
3169	SURAKSHA	0	1	2	3	3	4	5	5	6	7	8	9	10
3188	ASHWINI	1	2	3	4	5	5	6	6	7	7	8	9	10
	T. B. COM D													
3207	APEKHA	1	2	2	3	4	5	6	6	7	8	9	9	10
3213	DIVYA	0	1	2	3	4	5	5	6	7	8	9	10	11
3222	KARTHIK ADIGA	1	2	3	4	4	5	6	7	7	8	9	10	11
3227	NAIDILA	1	2	3	4	5	6	6	7	8	8	9	10	11
3232	POORNACHANDRA SHETTY	1	2	3	4	4	5	6	7	8	9	10	11	12
3233	PRATNA	1	2	3	4	5	5	6	7	8	9	9	10	11
3243	RAKESH J.V	1	2	2	4	5	6	7	8	8	9	10	11	12
3245	RAKSHA R. SRECHAN	1	2	3	4	5	5	6	7	8	9	10	11	12
3258	SAHMA	0	1	2	3	4	5	5	5	6	7	8	9	10
3268	SOWNYA M	1	2	3	4	5	6	7	8	8	9	10	10	11
3287	NIKHIL R. ACHARYA	0	1	2	3	4	5	6	7	8	9	10	11	12
329	DEEPIKA													
	T. BBA													
3305	ANUSHA	1	2	3	4	5	5	6	7	7	8	9	9	10
3309	G. MOHAMMAD RUMADH	0	1	2	3	4	5	6	7	8	9	10	11	12
3310	KARTHIK C. HEADIE	1	2	3	4	5	6	6	7	7	8	8	9	10
3313	NAMANA	0	1	2	3	4	5	6	7	7	8	9	10	10
3317	PRAVEEN	1	2	3	4	5	5	6	7	8	9	9	10	11
3318	PREETAMA	1	2	3	4	4	5	6	7	8	9	10	11	12
3319	PUNEETH R. MAYA	0	1	2	3	3	4	5	6	7	7	8	9	10
3321	SARMAN	1	2	2	3	4	5	6	7	7	8	9	10	10
3326	SRI RAKSHA	1	2	3	4	5	6	7	8	8	9	10	11	12
3330	SURAKSHA	1	2	3	3	4	5	6	7	8	8	9	10	11
3301	ADARSH S. P	1	2	2	3	4	5	6	6	7	8	8	9	10
3322	SAHTEETH KUMAR	0	1	2	2	3	4	5	6	7	8	9	10	11
3303	AKSHAT SOORYA R. S	1	2	3	4	5	6	7	8	9	9	10	10	11
3331	AKSHAT CHANDRA	1	2	2	3	4	4	5	6	7	8	9	9	10
3332	NILSANTH	0	2	3	4	5	6	7	7	8	9	10	10	11
3333	Initial of the teacher PRASNEESH	1	2	2	3	3	4	4	5	6	7	8	8	9