

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

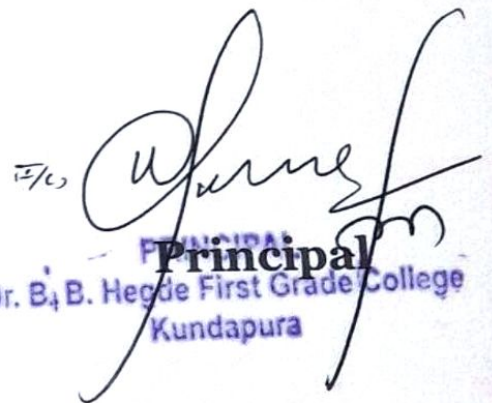
UNIT -IV SUBSIDIARY BOOK – PURCHASE BOOK, PURCHASE RETURN BOOK
(DEBIT NOTE), SALES BOOK, SALES RETURN BOOK (CREDIT NOTE)

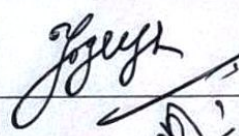
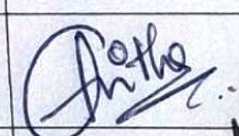
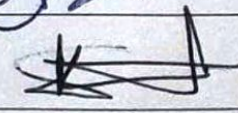
TOTAL: 15 HOURS

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

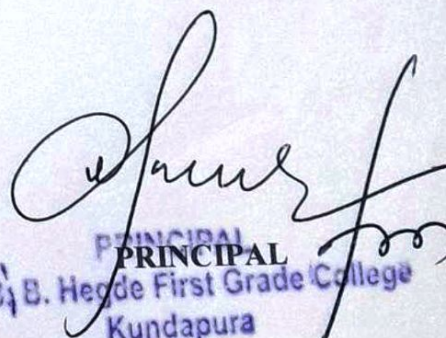
Department of Commerce & Management

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

(For) 
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

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

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	Chandrahasa
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	Nirusha

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	SonalPratishtaFernandese
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

I B.Com. 'D'

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

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

ACCOUNTANCY EXAMINATION

STUDENTS ATTENDANCE

IB.Com. 'A'

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

IB.Com. 'B'

SL. NO.	ROLL NO.	STUDENTS NAME	SIGNATURE
01	3701	Abhimanyu J Shetty	Abhimanyu
02	3702	Abhishek N	Abhishek N
03	3705	Akhil Kharve G	Akhil Kharve G
04	3706	Akshay Prabhu	Akshay Prabhu
05	3707	Akshaya Kumar	Akshaya Kumar
06	3713	Bhoomika	Bhoomika
07	3720	Hrathika	Hrathika
08	3722	K Prathvik Kumar	K Prathvik Kumar
09	3723	K Sharavathi	K Sharavathi
10	3734	Nagarathna	Nagarathna
11	3735	Naveenraj	Naveenraj
12	3736	Nayana	Nayana
13	3738	Nethravathi	Nethravathi
14	3739	Nirusha	Nirusha
15	3741	Padmashree	Padmashree
16	3742	Pooja C	Pooja C
17	3743	Prajwal	Prajwal
18	3744	Prajwal Poojary	Prajwal Poojary
19	3745	Prajwal Poojary	Prajwal Poojary
20	3752	Priya S	Priya S
21	3753	Ramitha	Ramitha
22	3756	Rashmitha	Rashmitha
23	3757	Rashmitha	Rashmitha
24	3763	Santhosh	Santhosh
25	3766	Shashikiran	Shashikiran
26	3767	Shreyashree	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	Sushmitha Saranga	
34	3785	U Niranjana	
35	3787	Vikhes	
36	3748	Praveen	
37	3746	Pranesh Kumar	
38	3730	Manoj	

I B.Com. 'C'

SL. NO.	ROLL NO.	STUDENTS NAME	SIGNATURE
01	3810	Anusha	
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	

I B.Com. 'D'

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

COORDINATOR

HOD

(Sd/)

PRINCIPAL

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

Dr. B. B. Hegde First Grade College
Kundapura

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
01	3602	Adarsha M Pai	20
02	3616	AvinashShetty	18
03	3620	Chandrasasa	19
04	3622	Deekshith	21
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I B.Com. 'B'

SL. NO.	ROLL NO.	STUDENTS NAME	MARKS
01	3701	Abhimanyu J Shetty	17
02	3702	Abhishek N	21
03	3705	AkhilKharve G	16
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05	3707	Akshaya Kumar	18
06	3713	Bhoomika	18
07	3720	Hrathika	21
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37	3746	Pranesh Kumar	24
38	3730	Manoj	22

I B.Com. 'C'

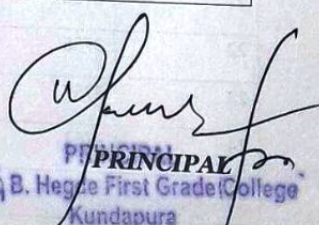
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15	3887	Vanitha	21

I B.Com. 'D'

SL. NO.	ROLL NO.	STUDENTS NAME	MARKS
01	3949	Punith	18
02	3965	Shrinidhi	23
03	3984	Sushmitha	21


CO-ORDINATOR


HOD

(7) 
PRINCIPAL
Dr. B. B. Hegde First Grade College
Kundapura

H.O.D. of Commerce & Management
Dr. B. B. Hegde
Kundapura

	Period of the Day	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇	၁၈	၁၉	၂၀	၂၁	၂၂	၂၃	၂၄	၂၅	၂၆
	Date Month	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
	Progressive Period No.	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
Roll No.	Name of the Student																	
	<u>I B.com 'A'</u>																	
3602	Adarsh M Pai	၀	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆
3616	Avinash Shetty	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
3620	chandrasekhar	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
3622	Deekshith	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
3646	Nithin	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
3669	S.H. Akshatha Shetty	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
3674	Shivardai	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
3685	Swshmitha	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
	<u>I B.com 'B'</u>																	
3701	Abhimanyu I Shetty	၀	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆
3702	Abhishek N	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
3705	Akhilhanave G	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
3706	Akshay Prabhu	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
3707	Akshaya Kumar	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
3713	Bhoomika	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
3720	Hrathika	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
3722	K Prathwik Kumar	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
3723	K Shantavathi	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
3734	Nagadevthara	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
3735	Naveendaji	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
3736	Nayana	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
3738	Nethavathi	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
3739	Nithu	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
3741	Pudumashree	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
3742	Pooja C	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
3743	Prasanna	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
3744	Prasanna Poojary	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
3745	Prasanna Poojary	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
3752	Priya S	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
3753	Ramitha	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
3756	Rashmitha	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
3757	Rashmitha	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
3763	Santhosh	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
3766	Shashikiran	၁	၂	၃	၄	၅	၆	၇	၈	၉	၁၀	၁၁	၁၂	၁၃	၁၄	၁၅	၁၆	၁၇
	Initial of the teacher																	

Period of the Day	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Date Month	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Progressive Period No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Roll No.	Name of the Student														
3767	Shriyashree	1	1	2	3	4	5	6	7	8	9	10	11	12	13
3769	Sinchana R Shetty	1	2	2	3	4	5	6	7	8	9	10	11	12	13
3770	Sonal Prathishtha Fernandes	1	2	3	4	5	6	7	8	9	10	11	12	13	14
3786	Sushasini	1	1	2	3	3	4	5	6	7	8	9	10	11	12
3778	Sujatha	1	2	3	4	5	6	7	8	8	9	10	11	12	13
3779	Sumanth	1	2	3	4	5	6	7	8	9	10	11	12	13	14
3780	Sumanth S Nayak	1	1	2	2	3	4	5	6	7	8	9	10	11	12
3784	Sushmitha Sarangam	1	2	3	4	5	6	6	7	8	9	10	11	12	13
3785	V Nishaniana	1	2	3	4	5	5	6	7	8	8	9	10	11	12
3787	Vikash	1	2	2	3	3	4	5	5	6	7	8	9	10	11
3788	Praveen	1	1	2	3	4	5	6	7	8	9	10	11	12	13
3746	Manush Kumar	1	1	2	3	4	5	6	6	7	8	9	10	10	11
3780	Manoj	1	2	3	4	5	6	7	8	9	10	11	12	13	14
<u>IB.com 'C'</u>															
3810	Anush	1	2	3	4	5	6	7	7	8	9	10	11	12	13
3816	Chaitanya	1	1	2	3	4	5	6	7	8	9	10	11	12	13
3818	Deepika	1	2	2	3	4	5	6	7	8	9	10	11	12	13
3827	Gowtham K L	1	2	3	4	5	5	6	7	8	9	10	11	12	13
3832	Mahalaaxmi	1	2	3	4	5	6	7	8	9	10	11	11	12	12
3837	Nagashree	1	2	3	4	5	6	7	8	9	10	11	12	12	13
3840	Nayana	1	2	3	4	5	6	7	8	9	10	11	12	13	13
3849	Prashantha	1	2	3	4	5	6	7	8	9	10	11	12	12	13
3852	Rahul	1	2	3	4	5	6	7	8	9	10	11	12	12	13
3855	Rakshitha	1	1	2	3	4	5	6	7	8	9	10	11	12	13
3866	Shabarreesha	1	1	1	2	3	4	5	6	7	8	9	10	11	12
3868	Shruthi N	1	2	2	3	4	5	6	7	7	7	8	9	10	11
3872	Shrinidhi	1	1	2	3	4	5	6	7	8	9	10	11	12	13
3882	Sumanth S Mania	1	2	2	3	4	5	6	6	7	8	9	10	11	12
3887	Varitha	1	2	3	4	5	5	6	7	8	9	10	11	12	13
<u>IB.com 'D'</u>															
3949	Purnith	1	1	2	3	3	4	5	6	7	8	9	10	11	12
3965	Shrinidhi	1	2	2	3	4	5	6	7	8	9	10	11	12	13
3984	Sushmitha	1	2	3	3	4	5	6	7	8	9	9	10	11	12

Initial of the teacher

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

Principal
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