

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

Department of Commerce & Management

BRIDGE COURSE PROFILE 2019-20

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: 35

Total hours: 15 hours

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

Department of Commerce & Management

ACCOUNTANCY BRIDGE COURSE 2019-20

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

Dr. B. B. Hegde First Grade College, Kundapura
Department of Commerce & Management
Notice, Dt. 11/07/2019


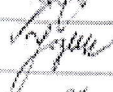


Bridge Course Time – Table : 2019-20

The Bridge Course classes will be conducted in the Auditorium.

- Monday** – Zero hour (9.00 a.m. to 9.50 a.m.)
Tuesday – Zero hour (9.00 a.m. to 9.50 a.m.)
Wednesday – Zero hour (9.00 a.m. to 9.50 a.m.)
Saturday – IV, V & VI hour (1.25 p.m. to 4.05 p.m.)

Principal

Dr. B. B. Hegde First Grade College
Kundapura

Sl. No.	Class & Section	Room No.	Signature
1.	I B.B.A.	Hall – Right Side	
2.	I B.Com. 'A'	101	
3.	I B.Com. 'B'	102	
4.	I B.Com. 'C'	203	

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

Department of commerce & management


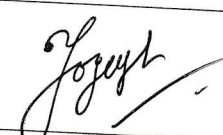
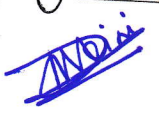
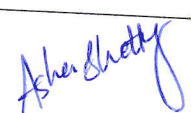
Notice, Dt. 10/07/2019

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 Mr. Yogeesh, Asst. Professor of commerce and Management on or before 27/06/2017. The time table will be notified soon.

Principal

Principal

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

SL. NO.	CLASS & SECTION	ROOM NO.	SIGNATURE
1.	I B.B.A.	Hall – Right Side	
2.	I B.Com 'A'	101	
3.	I B.Com 'B'	102	
4.	I B.Com 'C'	203	

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

Department of Commerce & Management


BRIDGE COURSE 2019-20

TIME TABLE

Faculty in charge: Mr. Yogeesh

Mr. Sathish Kanchan

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 EXAMINATION - 2019 - 20
ACCOUNTANCY

Duration: 30 mins
Total Marks: 25

Roll number:
Class:

SECTION - A

Tick the right mark for correct answer:

1×15 =15

- 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) Bank Alc Dr
To Cash Alc

c) Drawing Alc Dr
To Cash Alc

b) Cash Alc Dr
To Bank Alc

d) Cash Alc Dr
To Drawings Alc.

14) Journal Entry for

a) Capital Alc Dr
To Cash Alc

c) Business Alc Dr
To Cash Alc

b) Cash Alc Dr
To Capital Alc

d) Cash Alc Dr
To Business Alc.

15) Sales return is also known as

- a) Debit note
- b) Credit note
- c) promissory note
- d) none of the above.

SECTION - B

Pick 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?

ACCOUNTANCY

I.B.COM. A

SL. NO.	ROLL NO	STUDENTS NAME
01	4328	NETHRAVATHI
02	4354	SWASTHIK
03	4334	POOJA
04	4359	SUJATHA
05	4360	SRINIDHI
06	4308	AMISHA
07	4338	PRATHIKA MOGAVEERA
08	4309	ANUSHA R
09	4313	BHAVANA SHETTY
10	4356	VINAYA
11	4318	K ASHISH
12	4304	AKSHATHA
13	4353	SUSHMA
14	4332	PADMA
15	4335	Pragathi B. Shetty
16	4348	Sourabh
17	4361	Shilpa

I.B.COM. B

SL. NO.	ROLL NO	STUDENTS NAME
01	4439	SAMARTHA
02	4432	PRATHEEK SHETTY
03	4458	ADITHYA N
04	4455	SUPRITHA
05	4426	PANCHAMI
06	4411	CHAITRA
07	4416	LAVINA
08	4456	VIDYA
09	4425	PALLAVI POOJARI
10	4422	NISHMITHA
11	4424	NITHIN
12	4438	ROSHAN
13	4461	ASWINI
14	4459	DHANUSH KHARVI

I.B.COM.C

SL. NO.	ROLL NO	STUDENTS NAME
01	4537	RANIYA SULTAN
02	4553	TANZILA BEGUM

I.B.B.A

SL. NO.	ROLL NO	STUDENTS NAME
01	4601	ADARSHA
02	4613	SWATHI

ACCOUNTANCY EXAMINATION MARKS

I.B.COM. A

Sl. No.	Roll No	Students Name	Marks
01	4328	Nethravathi	23
02	4354	Swasthik	19
03	4334	Pooja	19
04	4359	Sujatha	10
05	4360	Srinidhi	15
06	4308	Amisha	8
07	4338	Prathika Mogaveera	20
08	4309	Anusha R	21
09	4313	Bhavana Shetty	20
10	4356	Vinaya	19
11	4318	K Ashish	20
12	4304	Akshatha	21
13	4353	Sushma	20
14	4332	Padma	23
15	4335	Pragathi B. Shetty	20
16	4348	Sourabh	20
17	4361	Shilpa	23

I.B.Com. B

Sl. No.	Roll No	Students Name	Marks
01	4439	Samartha	20
02	4432	Pratheek Shetty	10
03	4458	Adithya N	15
04	4455	Supritha	18
05	4426	Panchami	19
06	4411	Chaithra	20
07	4416	Lavina	22
08	4456	Vidya	20
09	4425	Pallavi Poojari	24
10	4422	Nishmitha	19
11	4424	Nithin	18
12	4438	Roshan	18
13	4461	Aswini	17
14	4459	Dhanush Kharvi	18

I.B.Com.C

Sl. No.	Roll No	Students Name	Marks
01	4537	Raniya Sultan	24
02	4553	Tanzila Begum	24

I.B.B.A

Sl. No.	Roll No	Students Name	Marks
01	4601	Adarsha	19
02	4613	Swathi	20

CO-ORDINATORS

HOD

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

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