

**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**

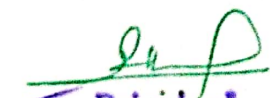
**UNIT- III TRIAL BALANCE- MEANING -PROBLEMS**

**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**

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

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**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.

  
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**Dr.B.B.HEGDE FIRST GRADE COLLEGE, KUNDAPURA****BRIGDE COURSE EXAMINATION**TIME: 1:30 HrsMAX. 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	
<b>TOTAL</b>	<b>1,30,000</b>	<b>1,30,000</b>

Adjustments:

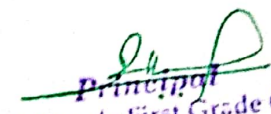
- a) Closing stock Rs. 50,000
- b) Depreciation on building at 10%
- c) Further Bad debts Rs. 1,000
- d) Outstanding wages Rs. 2,000
- e) Depreciation on furniture at 5%

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	
<b>TOTAL</b>	<b>2,56,000</b>	<b>2,56,000</b>

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%

  
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