

Smt. Durgadevi Sharma Charitable Trust

CSC  Chandrabhan Sharma College
Arts, Science & Commerce
(Affiliated to the University of Mumbai)
Accredited by NAAC 'B+'

ACADEMIC YEAR

2021 – 2022



I/C PRINCIPAL
Chandrabhan Sharma College
of Arts, Science & Commerce
Powai-Vihar, Powai, Mumbai - 400 076
Tel. 25704526 / 25704530

Chandrabhan Sharma College of Arts, Science & Commerce, Adi Shankaracharya Marg, Powai - Vihar, Powai, Mumbai - 400076.
Tel.: 022-25704526 / 25704530 Email: info@cscollege.co.in Web: www.cscollege.co.in

**BRIDGE THE COURSE ON BASIC
KNOWLEDGE OF ACCOUNTANCY FOR THE
FIRST YEAR STUDENTS OF BACHELOR OF
MANAGEMENT STUDIES AND BACHELOR
OF COMMERCE**



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DEPARTMENT OF B. COM
(ACCOUNTING & FINANCE)

BRIDGE THE COURSE ON BASIC KNOWLEDGE OF ACCOUNTANCY

| | |
|---|---|
| <ul style="list-style-type: none">• OBJECTIVES: | <ul style="list-style-type: none">• The main goal is to improve students' comprehension and familiarity with essential accounting principles and concepts. This involves offering a thorough introduction to accounting methodologies, financial statements, and the implementation of accounting Entries . |
| <ul style="list-style-type: none">• NEED OF THE COURSES | <ul style="list-style-type: none">• The aim is to strengthen the accounting abilities of beginners through practical training and hands-on exercises. This may include tasks such as documenting transactions, managing ledgers, creating trial balances, and conducting basic financial analysis. |
| <ul style="list-style-type: none">• Content | <ol style="list-style-type: none">1. Basic Accounting Concepts2. Recording and Posting of Accounting Transactions3. Computation of Trial Balance Trial balance and Distinguishing between Capital and Revenue Expenditure and Income4. Preparation of Final Accounts |

T. U. Shah

MR. TUSHAR SHAH

BAF HOD



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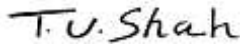


DEPARTMENT OF B COM (ACCOUNTING & FINANCE)

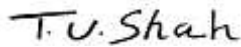
Minutes of the Meeting the Departmental meeting was held on 10th August 2021 at 1:00 Pm on Goggle meet

Following matters were discussed in the meeting

- a. Starting 18th August 2021, the Department has planned to initiate a Bridge course in Accountancy, and teachers online mode
- b. Assistant Professor Tushar Shah has been appointed as the Convener for the Bridge course in Accountancy by the Department.
- c. Mr. Tushar shah has been assigned the role of course instructor and entrusted with the responsibility of completing the entire course.

Teachers who attended the meeting:

| Sr. No | Name | Signature |
|--------|------------------|--|
| 1 | Tushar Shah |  |
| 2 | Ravi Vishwakarma |  |
| 3. | Vicky Khkreja |  |



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CSC Smt. Durgadevi Sharma Charitable Trust's
Chandrabhan Sharma College
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**DEPARTMENT OF B COM
(ACCOUNTING & FINANCE)**

**Organises
BRIDGE THE COURSE ON
BASIC KNOWLEDGE OF ACCOUNTANCY
FOR THE FIRST YEAR STUDENTS OF BACHELOR
OF MANAGEMENT STUDIES AND
BACHELOR OF COMMERCE**

**The course is designed for students who are new
to the field of accountancy and have little or no
prior knowledge of the subject**



**Date start from 18th August 2021
For Details contact : Mr Tushar Shah 8898268808**

Date : 12th August 2021



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NOTICE

The Department of B Com (Accounting & Finance) will be conducting an online course titled "BRIDGE THE COURSE IN BASIC KNOWLEDGE OF ACCOUNTANCY " starting from 18th August 2021. The course will run on online mode from 11:15 AM to 12:30 PM.

The main goal of this course is to offer students who are new to the field of accountancy or have limited prior knowledge a strong grasp of accounting concepts. It is specifically designed to fill the gap between the concepts taught in secondary education and the knowledge needed for advanced studies in accountancy.

Active engagement is highly encouraged for students aiming to acquire the essential knowledge and skills necessary for pursuing advanced studies in the field. This course provides a great opportunity for students to establish a solid foundation in accounting concepts. Prospective participants are advised to enroll in the course and make the most of the advantages it provides.

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BRIDGE THE COURSE IN BASIC KNOWLEDGE OF ACCOUNTANCY

SYLLABUS

| Sr. No | Topics | Hours |
|--------|---|-------|
| 1 | Understanding Fundamental Accounting Concepts (i) Background of accounting and accountancy; (ii) knowledge and understanding of Accounting Standard (iii) Accounts - types and classification; (iv) Basic terms used in accounting (v) Accounting Equation. | 06 |
| 2 | Recording and Posting of Accounting Transactions (i) Journal: recording of entries in journal with narration. (ii) Ledger: posting from journal to respective ledgers. | 06 |
| 3 | Preparation of Cash Book and Bank Reconciliation Statement Cash book: (i) Single column; double column; triple column. (ii) Bank reconciliation statement. | 04 |
| 4 | Computation of Trial Balance Trial balance and Distinguishing between Capital and Revenue Expenditure and Income | 04 |
| 5 | Preparation of Final Accounts (i) Meaning and preparation of Trading, Profit and Loss account and Balance Sheet of sole trader ship. (Horizontal format) –without adjustments. (iii) Preparation of Trading Account, Profit and Loss Account and Balance Sheet with necessary adjustments. | 10 |
| | Total | 30 |

T. U. Shah

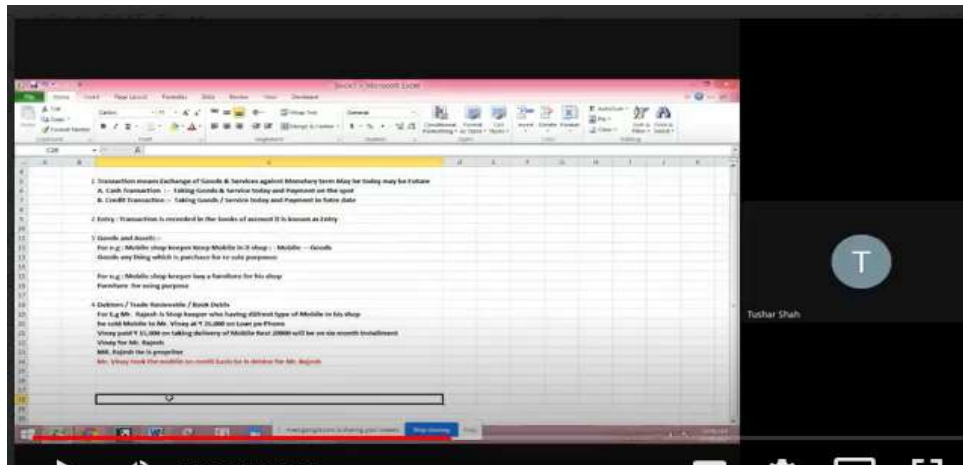
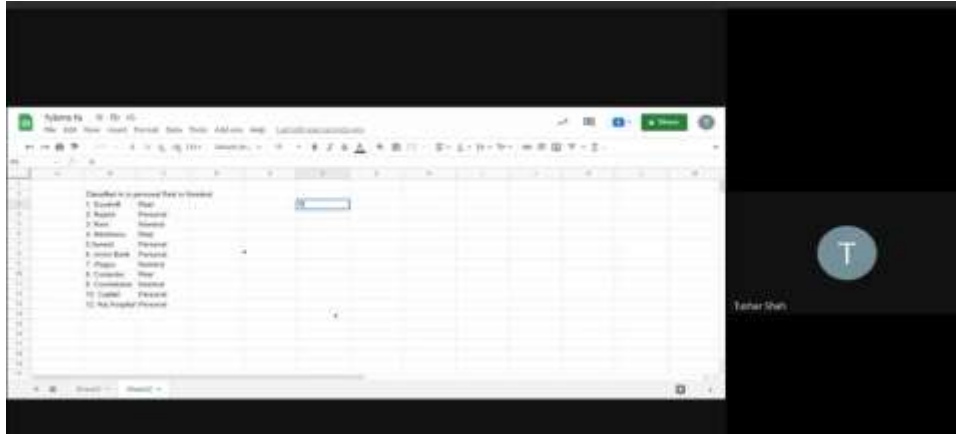
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PHOTO



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COURSE –SCHEDULE

| Sr. No | Date | Day | Topic |
|--------|-----------|-----|--|
| 1 | 18-Aug-21 | Wed | Fundamental accounting concepts |
| 2 | 19-Aug-21 | Thu | Fundamental accounting concepts |
| 3 | 20-Aug-21 | Fri | Fundamental accounting concepts |
| 4 | 21-Aug-21 | Sat | Fundamental accounting concepts |
| 5 | 23-Aug-21 | Mon | Fundamental accounting concepts |
| 6 | 25-Aug-21 | Wed | Fundamental accounting concepts |
| 7 | 27-Aug-21 | Fri | Recording and Posting of accounting Transactions |
| 8 | 28-Aug-21 | Sat | Recording and Posting of accounting Transactions |
| 9 | 30-Aug-21 | Mon | Recording and Posting of accounting Transactions |
| 10 | 01-Sep-21 | Wed | Recording and Posting of accounting Transactions |
| 11 | 02-Sep-21 | Thu | Recording and Posting of accounting Transactions |
| 12 | 03-Sep-21 | Fri | Cash Book and Bank Reconciliation Statement |
| 13 | 04-Sep-21 | Sat | Cash Book and Bank Reconciliation Statement |
| 14 | 06-Sep-21 | Mon | Cash Book and Bank Reconciliation Statement |
| 15 | 07-Sep-21 | Tue | Cash Book and Bank Reconciliation Statement |
| 16 | 08-Sep-21 | Wed | Trial Balance, Capital and Revenue Expenditure and Income |
| 17 | 09-Sep-21 | Thu | Trial Balance, Capital and Revenue Expenditure and Income |



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| | | | |
|----|-----------|-----|--|
| 18 | 10-Sep-21 | Fri | Trial Balance, Capital and Revenue Expenditure and Income |
| 19 | 11-Sep-21 | Sat | Trial Balance, Capital and Revenue Expenditure and Income |
| 20 | 13-Sep-21 | Mon | Preparation of Final Accounts |
| 21 | 14-Sep-21 | Tue | Preparation of Final Accounts |
| 22 | 15-Sep-21 | Wed | Preparation of Final Accounts |
| 23 | 16-Sep-21 | Thu | Preparation of Final Accounts |
| 24 | 17-Sep-21 | Fri | Preparation of Final Accounts |
| 25 | 18-Sep-21 | Sat | Preparation of Final Accounts |
| 26 | 20-Sep-21 | Mon | Preparation of Final Accounts |
| 27 | 21-Sep-21 | Tue | Preparation of Final Accounts |
| 28 | 23-Sep-21 | Thu | Preparation of Final Accounts |
| 29 | 24-Sep-21 | Fri | Preparation of Final Accounts |
| 30 | 25-Sep-21 | Sat | Preparation of Final Accounts |

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ATTENDENCE

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------|----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Student Name | 18 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | |
| KHAN ATEESHA | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P |
| SHAIKH AALIYA | P | P | A | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P |
| SIDDIQUI ARSHAMA | P | P | P | P | P | P | P | P | A | P | P | P | A | P | P | P | P | A | P | A | A | P | P | P | P | P | A | P | P | P | |
| VISHWAKARMA RIYA | P | P | P | P | P | P | P | P | P | P | P | A | P | P | A | P | P | P | P | A | P | A | A | P | P | P | P | A | P | P | |
| GAWADE NAVSORAJ | A | P | P | A | A | P | P | P | P | P | P | P | P | P | P | P | P | P | P | A | P | P | P | P | P | P | A | A | P | P | |
| YADAV SUMIDHA | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | A | P | A | P | P | P | P | A | P | P |

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Date : 19th September 2019

REPORT

The Department of Accountancy and the Department of B.Com (Accounting & Finance) collaborated to organize a Bridge course in Accountancy for first-year students of Commerce and Management Studies. This course took place on online mode from 18th August 2021 to 25th September 2021 and received active participation from 6 BMS students who successfully completed the program. The main objective of the Bridge course was to close the gap between the accountancy concepts taught in secondary education and the knowledge required for advanced studies in accountancy. The curriculum of the course encompassed essential accounting principles, practices, journal entries, ledger posting, trial balance, financial statements, and related topics. Mr. Tushar Shah, an experienced faculty member from the Department of B.Com (Accounting & Finance), served as the instructor for the course. He employed various teaching techniques, including lectures, case studies, and group discussions, to enrich the students' learning experience.

OUTCOMES:

- Strong Foundation: By equipping students with a strong foundation in accounting concepts, the course effectively prepared them for pursuing advanced studies in accountancy and for their future careers. Students gained a solid grounding in the fundamental principles and practices that form the bedrock of the discipline.
- Active Engagement: Encouraging active participation, the course fostered an environment where students actively engaged with the subject matter. The successful completion of the program by the students serves as evidence of their active involvement and the benefits derived from their participation.

Overall, the course outcomes aligned with the program's objectives, demonstrating that it effectively provided a comprehensive and robust foundation in accountancy to first-year students of Commerce and Management Studies.

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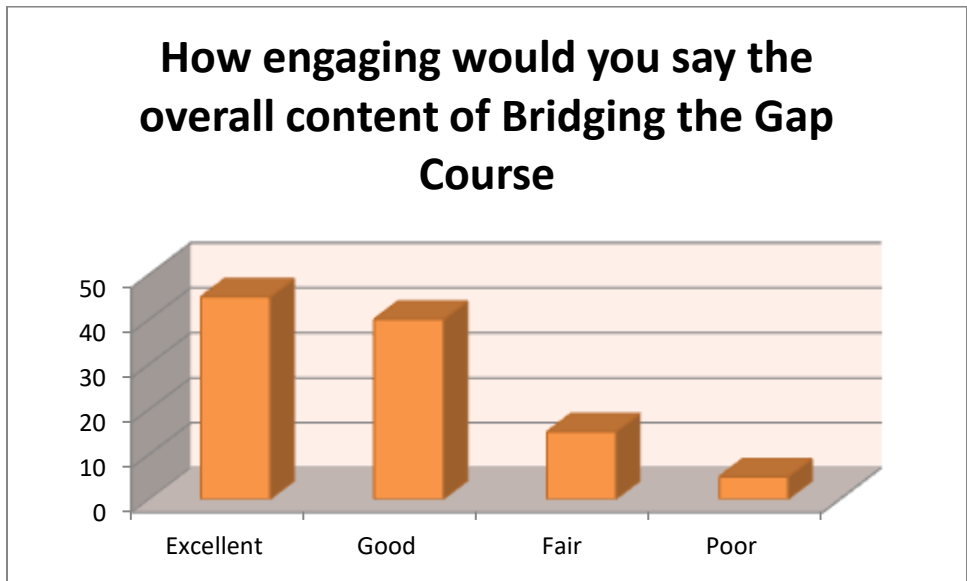
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FEEDBACK



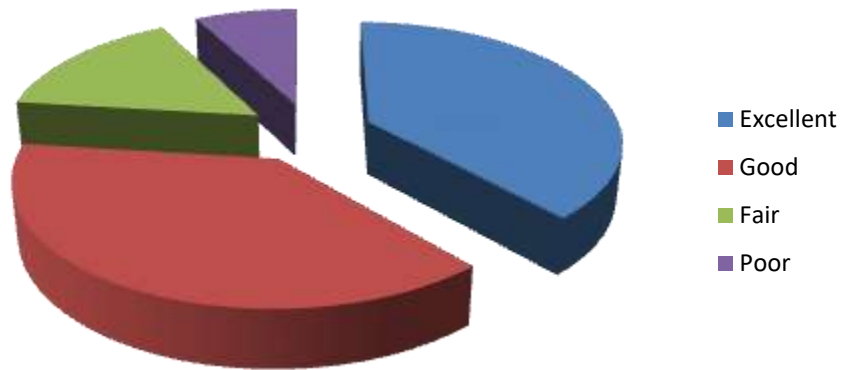
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The level of knowledge enhanced after this program



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