



Smt. Durgadevi Sharma Charitable Trust's  
**Chandrabhan Sharma College**  
of Arts, Science & Commerce  
(Affiliated to The University of Mumbai)  
Accredited by NAAC 'B+'

# ACADEMIC YEAR

## 2020 - 2021

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

Powai Vihar, Powai, Mumbai - 400 076, Maharashtra, India. Tel.: +91 22 2570 4526 / 2570 4530  
E-mail: [cbcollege@gmail.com](mailto:cbcollege@gmail.com) Website: [www.cscollege.co.in](http://www.cscollege.co.in)



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**BRIDGE THE COURSE ON FOUNDATION OF  
ACCOUNTS 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 OF FOUNDATION OF ACCOUNT**

<ul style="list-style-type: none"> <li><b>OBJECTIVES:</b></li> </ul>	<ul style="list-style-type: none"> <li>The primary objective is to enhance students' knowledge and understanding of fundamental accounting principles and concepts. This includes providing a comprehensive overview of accounting practices, financial statements, and the application of accounting standards.</li> </ul>
<ul style="list-style-type: none"> <li><b>NEED OF THE COURSES</b></li> </ul>	<ul style="list-style-type: none"> <li>The objective is to enhance the accounting skills of beginners by providing practical training and hands-on exercises. This may involve activities like recording transactions, maintaining ledgers, preparing trial balances, and basic financial analysis.</li> </ul>
<ul style="list-style-type: none"> <li>Content</li> </ul>	<ol style="list-style-type: none"> <li>Understanding Fundamental Accounting Concepts</li> <li>Recording and Posting of Accounting Transactions</li> <li>Computation of Trial Balance Trial balance and Distinguishing between Capital and Revenue Expenditure and Income.</li> <li>Preparation of Final Accounts.</li> </ol>

*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 **26<sup>th</sup> August 2020 at 2.00 PM on Google meet**

**Following matters were discussed in the meeting**

- Starting 8<sup>th</sup> September 2020, the Department has planned to initiate a Bridge course in Accountancy, and teachers were instructed to adjust their course schedules accordingly.
- Assistant Professor Tushar Shah has been appointed as the Convener for the Bridge course in Accountancy by the Department.
- 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	



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**DEPARTMENT OF B COM  
(ACCOUNTING & FINANCE)**



**ORGANISES  
BRIDGE THE COURSE ON  
FOUNDATION OF ACCOUNTS  
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 8<sup>th</sup> September 2020  
For Details contact : Mr Tushar Shah 8898268808**

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Date : 4<sup>th</sup> August 2020

### NOTICE

The Department of B Com (Accounting & Finance) will be conducting an online course titled "BRIDGE THE Foundation of Account" starting from September 8th, 2020. The course will run from 11:15 AM to 12:30 PM.

The primary objective of this course is to provide students who are new to the field of accountancy or have limited prior knowledge with a solid understanding of accounting concepts. It is specifically designed to bridge the gap between the concepts taught in higher secondary education and the knowledge required for advanced studies in accountancy.

Active participation is strongly encouraged for students who wish to acquire the necessary knowledge and skills required for pursuing advanced studies in the field. This course presents an excellent opportunity for individuals to establish a strong foundation in accounting concepts. Interested participants are advised to register for the course and take full advantage of the benefits it offers.

*T.U. Shah*

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BRIDGE THE COURSE ON FOUNDATION OF ACCOUNTING CONCEPTS

**SYLLABUS**

Sr. No	Topics	Hours
1	<b>Understanding Fundamental Accounting Concepts</b> (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.	08
2	<b>Recording and Posting of Accounting Transactions</b> (i) Journal: recording of entries in journal with narration. (ii) Ledger: posting from journal to respective ledgers.	04
3	<b>Preparation of Cash Book and Bank Reconciliation Statement Cash book:</b> (i) Single column; double column; triple column. (ii) Bank reconciliation statement.	05
4	<b>Computation of Trial Balance Trial balance and Distinguishing between Capital and Revenue Expenditure and Income</b>	03
5	<b>Preparation of Final Accounts</b> (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. V. Shah*

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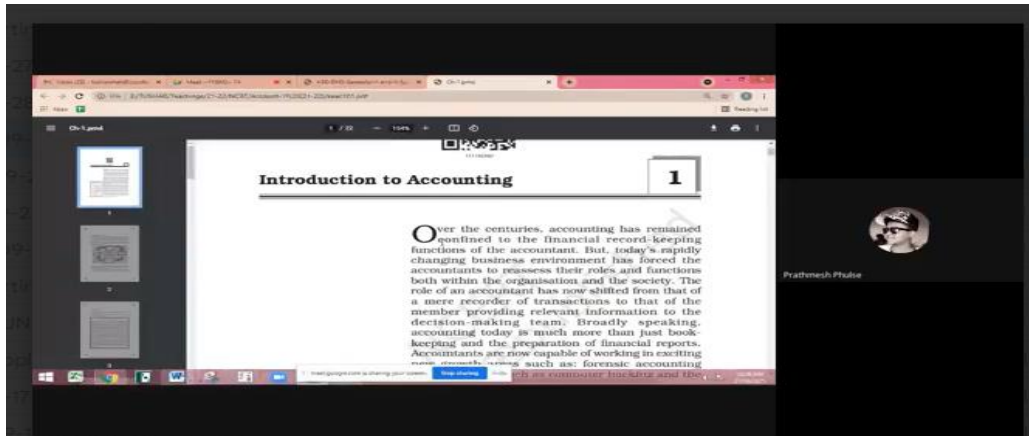
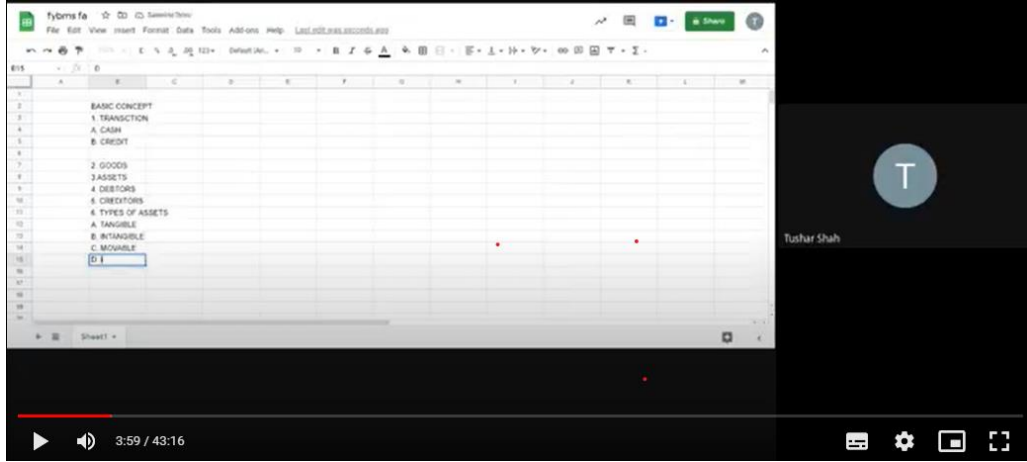


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PHOTO



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**COURSE –SCHEDULE**

Sr. No	Date	Day	Topic
1	8-Sep-20	Tue	Fundamental accounting concepts
2	9-Sep-20	Wed	Fundamental accounting concepts
3	10-Sep-20	Thu	Fundamental accounting concepts
4	11-Sep-20	Fri	Fundamental accounting concepts
5	12-Sep-20	Sat	Fundamental accounting concepts
6	14-Sep-20	Mon	Fundamental accounting concepts
7	14-Sep-20	Mon	Fundamental accounting concepts
8	15-Sep-20	Tue	Recording and Posting of accounting Transactions
9	16-Sep-20	Wed	Recording and Posting of accounting Transactions
10	17-Sep-20	Thu	Recording and Posting of accounting Transactions
11	18-Sep-20	Fri	Recording and Posting of accounting Transactions
12	19-Sep-20	Sat	Cash Book and Bank Reconciliation Statement
13	21-Sep-20	Mon	Cash Book and Bank Reconciliation Statement
14	21-Sep-20	Mon	Cash Book and Bank Reconciliation Statement
15	22-Sep-20	Tue	Cash Book and Bank Reconciliation Statement
16	23-Sep-20	Wed	Cash Book and Bank Reconciliation Statement
17	24-Sep-20	Thu	Trial Balance, Capital and Revenue Expenditure and Income
18	25-Sep-20	Fri	Trial Balance, Capital and Revenue Expenditure and Income
19	26-Sep-20	Sat	Trial Balance, Capital and Revenue Expenditure and Income
20	28-Sep-20	Mon	Preparation of Final Accounts
21	28-Sep-20	Mon	Preparation of Final Accounts
22	29-Sep-20	Tue	Preparation of Final Accounts
23	30-Sep-20	Wed	Preparation of Final Accounts
24	1-Oct-20	Thu	Preparation of Final Accounts
25	2-Oct-20	Fri	Preparation of Final Accounts
26	3-Oct-20	Sat	Preparation of Final Accounts
27	5-Oct-20	Mon	Preparation of Final Accounts
28	5-Oct-20	Mon	Preparation of Final Accounts
29	6-Oct-20	Tue	Preparation of Final Accounts
30	7-Oct-20	Wed	Preparation of Final Accounts

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**ATTENDENCE**

Student Name	08-09	09-09	10-09	11-09	12-09	14-09	14-09	15-09	16-09	17-09	18-09	19-09	21-09	21-09	22-09	23-09	24-09	25-09	26-09	28-09	28-09	29-09	30-09	01-10	02-10	03-10	05-10	05-10	06-10	07-10
1. BORHADE TANVI RAJENDRA NIRNALA	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	A	P	P	P	A	P	P	P	A	P	P
2. GUPTA SONALI RAMDEV RINKU	P	P	A	P	P	P	P	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	P	P
3. SHAIKH MOHD MUAVIYA MOHAMMED ARIF SARA	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	A	A	P	P	P	P	P	P	P	P	P
4. PADIVAL ABHSHEK RAVINDRA SUSHMA	P	P	P	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	A	P	P	A	P	P	P	A	P	P
5. HATIM YASH PRABHAKAR PRIYA	P	A	A	A	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
6. SURYAWANSHI SOURAV SHANKAR JAYSHREE	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	A	P	P	P	A	P	P
7. GAKWAD PRIYANKA ANNASAHEB SHOBHA	P	A	P	P	P	P	P	A	A	A	A	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	A	P	P	A

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### 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 from 8th September to 7th October 2020 and received active participation from nine 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:

**Bridged Knowledge Gap:** The course was specifically tailored to bridge the gap between the concepts taught in higher secondary education and the advanced studies in accountancy. It successfully filled this knowledge gap by providing students with the necessary foundation and knowledge required for further studies in the field.

- **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.

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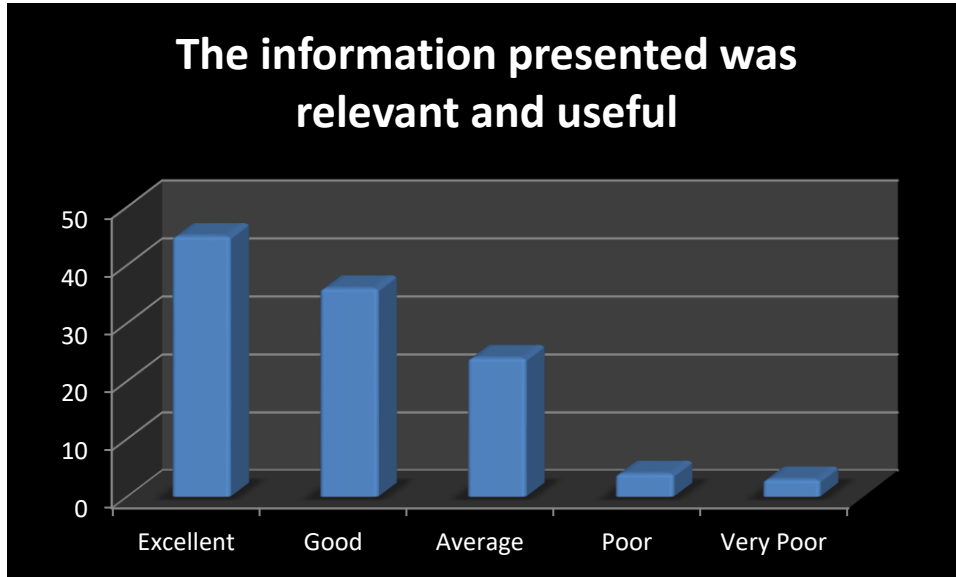
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**FEEDBACK**



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**The level of knowledge enhanced  
after this program**



- Excellent
- Good
- Fair
- Poor

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**How engaging would you say the  
overall content of Bridging the Gap  
Course**



- Excellent
- Good
- Fair
- Poor

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