



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 2019 - 2020

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 Website: www.cscollege.co.in



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**BRIDGE THE COURSE ON BASIC OF BOOK KEEPING
AND 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 OF BASIC OF BOOK KEEPING AND ACCOUNTANCY

<ul style="list-style-type: none"> OBJECTIVES: 	<ul style="list-style-type: none"> To enhance students' comprehension of fundamental Book keeping and Accountancy and related concepts, as well as to improve the accounting proficiency of newcomers.
<ul style="list-style-type: none"> NEED OF THE COURSES 	<ul style="list-style-type: none"> The aim is to improve the understanding of basic Bookkeeping and Accountancy concepts among students and enhance the accounting skills of beginners.
<ul style="list-style-type: none"> Content 	<ol style="list-style-type: none"> Fundamental accounting concepts Recording and posting of accounting transactions Preparation of Cash Book and Bank Reconciliation Statement Computation of Trial Balance Distinguishing between Capital and Revenue Expenditure and Income Preparation of Final Accounts.



Mrs. CA. Neeta Vaidya

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DEPARTMENT OF B COM (ACCOUNTING & FINANCE)

Minutes of the Meeting the Departmental meeting was held on 5th August 2019 at 11:30 am on college staff room

Following matters were discussed in the meeting

- Starting 13th August 2019, 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.
- Mrs. C.A Neeta Vaidya 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	CA Neeta Vaidya	
2	Tushar Shah	T.U. Shah



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Department of B com
(Accounting & Finance)

Bridging the Gap



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 13th August 2019

For Details contact: Mr. Tushar Shah Mr 8898268808

Organises
BRIDGE THE COURSE ON
Fundamental of Book keeping and Accountancy
FOR THE FIRST YEAR STUDENTS OF BACHELOR OF MANAGEMENT
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Date : 10th August 2019

NOTICE

This is to notify that the DEPARTMENT OF B COM (ACCOUNTING & FINANCE) is conducting a course entitled "BRIDGE THE COURSE FOUNDATION OF BOOK KEEPING AND ACCOUNTANCY " starting from August 13th , 2019, from 11:15 AM to 12:30 PM in Room No. 601.

The aim of this course is to provide students who are new to the field of accountancy or have limited prior knowledge with a foundational understanding of accounting concepts. It is specifically designed to bridge the gap between the concepts taught in higher secondary education and those required for advanced studies in accountancy. Active participation is encouraged for interested students who will gain essential knowledge and skills necessary for pursuing advanced studies in the field. In summary, this course offers a great opportunity for students to establish a strong foundation in accounting concepts, and interested individuals are advised to register and benefit from it.

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BRIDGE THE COURSE ON
FOUNDATION OF BOOKEEPING AND ACCOUNTANCY
SYLLABUS

Sr. No	Topics	Hours
1	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.	08
2	Recording and Posting of accounting Transactions (i) Journal: recording of entries in journal with narration. (ii) Ledger: posting from journal to respective ledgers.	04
3	Cash Book and Bank Reconciliation Statement (i) Cash book (including petty cash book): (ii) Single column; double column; triple column. (iii) Bank reconciliation statement.	05
4	Trial Balance, , Capital and Revenue Expenditure and Income (i) Trial balance.. (i) Capital and revenue expenditure/income.	03
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



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PHOTO



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COURSE –SCHEDULE

Sr. No	Date	Day	Topic
1	13-Aug-19	Tue	Fundamental accounting concepts
2	14-Aug-19	Wed	Fundamental accounting concepts
3	16-Aug-19	Fri	Fundamental accounting concepts
4	17-Aug-19	Sat	Fundamental accounting concepts
5	21-Aug-19	Wed	Fundamental accounting concepts
6	23-Aug-19	Fri	Fundamental accounting concepts
7	27-Aug-19	Tue	Fundamental accounting concepts
8	31-Aug-19	Sat	Recording and Posting of accounting Transactions
9	4-Sep-19	Wed	Recording and Posting of accounting Transactions
10	6-Sep-19	Fri	Recording and Posting of accounting Transactions
11	10-Sep-19	Tue	Recording and Posting of accounting Transactions
12	14-Sep-19	Sat	Cash Book and Bank Reconciliation Statement
13	26-Aug-19	Mon	Cash Book and Bank Reconciliation Statement
14	27-Aug-19	Tue	Cash Book and Bank Reconciliation Statement
15	28-Aug-19	Wed	Cash Book and Bank Reconciliation Statement
16	29-Aug-19	Thu	Cash Book and Bank Reconciliation Statement
17	30-Aug-19	Fri	Trial Balance, Capital and Revenue Expenditure and Income
18	31-Aug-19	Sat	Trial Balance, Capital and Revenue Expenditure and Income
19	2-Sep-19	Mon	Trial Balance, Capital and Revenue Expenditure and Income
20	2-Sep-19	Mon	Preparation of Final Accounts
21	3-Sep-19	Tue	Preparation of Final Accounts
22	4-Sep-19	Wed	Preparation of Final Accounts
23	5-Sep-19	Thu	Preparation of Final Accounts
24	6-Sep-19	Fri	Preparation of Final Accounts
25	7-Sep-19	Sat	Preparation of Final Accounts
26	9-Sep-19	Mon	Preparation of Final Accounts
27	9-Sep-19	Mon	Preparation of Final Accounts



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28	10-Sep-19	Tue	Preparation of Final Accounts
29	11-Sep-19	Wed	Preparation of Final Accounts
30	12-Sep-19	Thu	Preparation of Final Accounts

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ATTENDANCE

Student Name	13-08	14-08	16-08	17-08	21-08	23-08	27-08	31-08	04-09	06-09	10-09	14-09	26-08	27-08	28-08	29-08	30-08	31-08	02-09	02-09	03-09	04-09	05-09	06-09	07-09	09-09	09-09	10-09	11-09	12-09
CETTIAR SARAH	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
CHIKANE ANIKET	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
CHOUDHARY SURAJ	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
DAS KOMAL	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
DEBBARMA KARISMA	A	P	P	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
DENGAL SANDHEEP	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
DHEKNE BALKRISHNA	P	A	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	A	P	P	A
DONGRE ADIBA	P	P	P	P	P	P	P	P	P	P	P	P	A	P	P	P	A	P	P	P	P	P	P	P	P	P	P	P	P	P
ERENZHATH PREETHU	P	P	P	P	P	A	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P	P	A	P	P	P	P	P	P	P



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REPORT

To provide first-year students of Commerce and Management Studies with a solid foundation in accountancy, the Department of Accountancy and the Department of B.Com (Accounting & Finance) organized a Bridge course in Accountancy. From August 13 to September 12, 2019, the course was held, with active participation from nine BMS students who successfully completed the program. The primary goal of the Bridge course was to bridge the gap between the accountancy concepts taught in higher secondary education and those needed to pursue advanced studies in accountancy. The course curriculum covered fundamental accounting concepts, accounting principles and practices, journal entries, ledger posting, trial balance, financial statements, and other related topics. The course was taught by an experienced faculty member, Mrs. C.A. Neeta Vaidya, from the Department of B.Com (Accounting & Finance), who used various teaching techniques such as lectures, case studies, and group discussions to enhance the students' learning experience.

OUTCOMES:

- **Improved Accounting Proficiency:** The course was designed to improve the accounting proficiency of newcomers, and by the end of the program, students showed significant improvement in their accounting skills.
- **Bridged Knowledge Gap:** The course was specifically designed to bridge the knowledge gap between the concepts taught in higher secondary education and those required for advanced studies in accountancy, and it was successful in doing so.
- **Strong Foundation:** The course equipped students with a strong foundation in accounting concepts, preparing them to pursue advanced studies in accountancy and for their future careers.

Overall, the course outcomes were aligned with the objectives of the program and demonstrated that the course successfully provided students with a strong foundation in bookkeeping and accountancy concepts.



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FEEDBACK

Did the Bridging the gap course meet your expectations



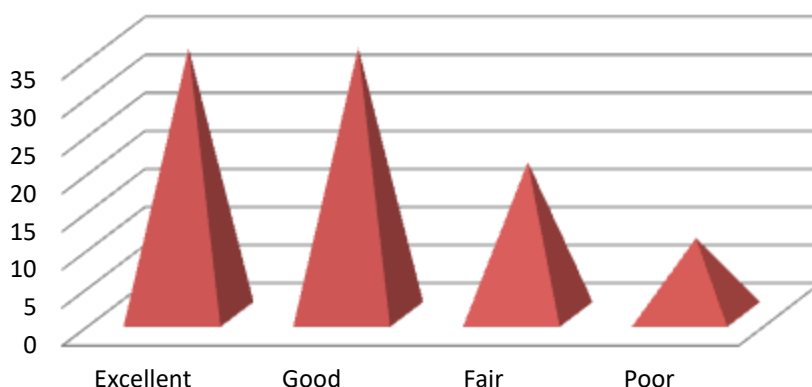
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The level of knowledge enhanced after this program



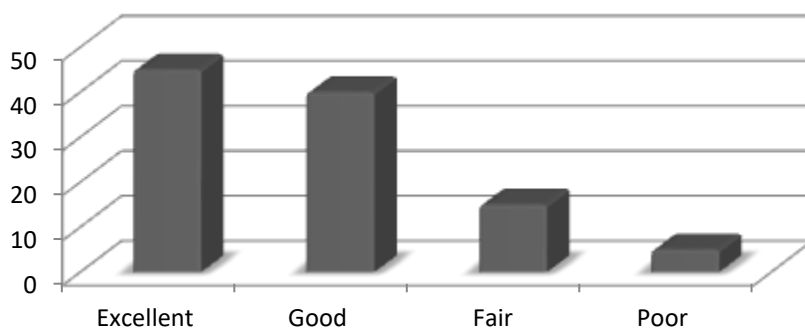
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How engaging would you say the overall content of Bridging the Gap Course



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