



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 2018 - 2019

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

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Smt. Durgadevi Sharma Charitable Trust's
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BRIDGE THE COURSE ON
FUNDAMENTAL ACCOUNTING CONCEPTS
FOR THE FIRST YEAR STUDENTS OF BACHELOR OF MANAGEMENT
STUDIES AND BACHELOR OF COMMERCE

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Chandrabhan Sharma College
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DEPARTMENT OF B. COM

(ACCOUNTING & FINANCE)

BRIDGE THE COURSE ON FUNDAMENTAL ACCOUNTING CONCEPTS

<ul style="list-style-type: none"> OBJECTIVES: 	<ul style="list-style-type: none"> To enhance students' comprehension of fundamental accounting policies, entries, 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 course would prove advantageous to two categories of students. Firstly, to those who are new to the field of accountancy and secondly, to those who are encountering difficulties with fundamental accounting principles.
<ul style="list-style-type: none"> Content 	<ul style="list-style-type: none"> Essential accounting principles such as fundamental accounting concepts, Recording and posting of accounting transactions, Preparation of Cash Book and Bank Reconciliation Statement Computation of Trial Balance, Differentiation between Capital and Revenue Expenditure and Income. Preparation of Final Account



Mrs. CA. Neeta Vaidya

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DEPARTMENT OF B COM (ACCOUNTING & FINANCE)

Minutes of the Meeting the Departmental meeting was held on 25th July 2018 at 1:00 pm on college staff room

Following matters were discussed in the meeting

- Starting September 3rd, 2018, 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. Ajana Verma 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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CSC Chandrabhan Sharma College
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(Affiliated to the University of Mumbai)

DEPARTMENT OF B COM
(ACCOUNTING & FINANCE)



ORGANISES
BRIDGE THE COURSE ON
FUNDAMENTAL ACCOUNTING CONCEPTS
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 3rd September 2018

For Details contact: Mr Tushar Shah 8898268808

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Powai Vihar, Powai, Mumbai - 400 076, Maharashtra, India. Tel.: +91 22 2570 4526 / 2570 4530
E-mail: cbscollege@gmail.com Website: www.cscollege.co.in



Date : 25th August 2018

NOTICE

This is to notify that the DEPARTMENT OF B COM (ACCOUNTING & FINANCE) is conducting a course entitled "BRIDGE THE COURSE ON FOUNDATION ACCOUNTING CONCEPTS" starting from September 3rd, 2018, from 11:15 AM to 12:30 PM in Room No. 604.

The objective of this course is to provide a foundational understanding of accounting concepts to students who are new to the field of accountancy or have limited prior knowledge of the subject.

The course is specifically designed to bridge the knowledge gap between the concepts taught in higher secondary education and those that are necessary to pursue advanced studies in accountancy.

Students who are interested in attending the course are encouraged to register and participate actively. This course would equip the students with the essential knowledge and skills required to pursue advanced studies in accountancy.

In conclusion, this course is an excellent opportunity for students to gain a strong foundation in accounting concepts, and interested individuals are advised to register for the same and benefit from it.

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BRIDGE THE COURSE ON FOUNDATION ACCOUNTING CONCEPTS

SYLLABUS

Sr. No	Topics	Hours
1	Basic 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.	07
2	Recording and Posting of accounting Transactions (i) Journal: recording of entries in journal with narration. (ii) Ledger: posting from journal to respective ledgers.	05
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	Final Accounts and Manufacturing Accounts Concept of Manufacturing, Trading, Profit and Loss account and Balance Sheet (with and without adjustments), (i) Concept of Manufacturing Accounts. (ii) Meaning and preparation of Manufacturing, 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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Mrs. CA. Neeta Vaidya

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Course –Schedule

Sr. No	Date	Day	Topic
1	03-Sep-18	Monday	Basic Accounting Concepts
2	04-Sep-18	Tuesday	Basic Accounting Concepts
3	05-Sep-18	Wednesday	Basic Accounting Concepts
4	06-Sep-18	Thursday	Basic Accounting Concepts
5	07-Sep-18	Friday	Basic Accounting Concepts
6	08-Sep-18	Saturday	Basic Accounting Concepts
7	10-Sep-18	Monday	Recording and Posting of accounting Transactions
8	12-Sep-18	Wednesday	Recording and Posting of accounting Transactions
9	14-Sep-18	Friday	Recording and Posting of accounting Transactions
10	15-Sep-18	Saturday	Recording and Posting of accounting Transactions
11	17-Sep-18	Monday	Recording and Posting of accounting Transactions
12	19-Sep-18	Wednesday	Cash Book and Bank Reconciliation Statement
13	21-Sep-18	Friday	Cash Book and Bank Reconciliation Statement
14	22-Sep-18	Saturday	Cash Book and Bank Reconciliation Statement
15	24-Sep-18	Monday	Cash Book and Bank Reconciliation Statement
16	26-Sep-18	Wednesday	Cash Book and Bank Reconciliation Statement
17	27-Sep-18	Thursday	Trial Balance, , Capital and Revenue Expenditure and Income
18	29-Sep-18	Saturday	Trial Balance, , Capital and Revenue Expenditure and Income
19	01-Oct-18	Monday	Trial Balance, , Capital and Revenue Expenditure and Income
20	03-Oct-18	Wednesday	Final Accounts and Manufacturing Accounts
21	04-Oct-18	Thursday	Final Accounts and Manufacturing Accounts
22	06-Oct-18	Saturday	Final Accounts and Manufacturing Accounts
23	08-Oct-18	Monday	Final Accounts and Manufacturing Accounts
24	10-Oct-18	Wednesday	Final Accounts and Manufacturing Accounts
25	11-Oct-18	Thursday	Final Accounts and Manufacturing Accounts
26	12-Oct-18	Friday	Final Accounts and Manufacturing Accounts
27	13-Oct-18	Saturday	Final Accounts and Manufacturing Accounts



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28	15-Oct-18	Monday	Final Accounts and Manufacturing Accounts
29	16-Oct-18	Tuesday	Final Accounts and Manufacturing Accounts
30	17-Oct-18	Wednesday	Final Accounts and Manufacturing Accounts

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REPORT

A Bridge course in Accountancy was organized by the Department of Accountancy and the Department of B.Com (Accounting & Finance) for first-year students of Commerce and Management Studies. The course was held from 3rd September 2018 to 17th October 2018, with Six students from the BMS program actively participating and successfully completing the program.

The course curriculum covered fundamental accounting concepts, accounting principles and practices, journal entries, ledger posting, trial balance, financial statements, and related topics. Mrs. Anjana Verma, an experienced faculty member from the Department of B.Com (Accounting & Finance), conducted the course using various teaching techniques, such as lectures, case studies, and group discussions, to enhance the students' learning experience.

The Bridge course in Accountancy provided an excellent opportunity for first-year students of Commerce and Management Studies to acquire a strong foundation in accountancy. The successful completion of the course equipped the students with the necessary knowledge and skills to pursue advanced studies in accountancy and prepared them for their future careers.

OUTCOME

- Enhanced Accounting Expertise: The course aimed at enhancing the accounting expertise of individuals who were new to the subject, and by the conclusion of the program, students demonstrated notable advancements in their accounting skills.
- Narrowed Educational Disparity: The course was tailored to address the disparity in knowledge between the topics covered in secondary education and the ones essential for advanced studies in accountancy. It successfully closed this gap.



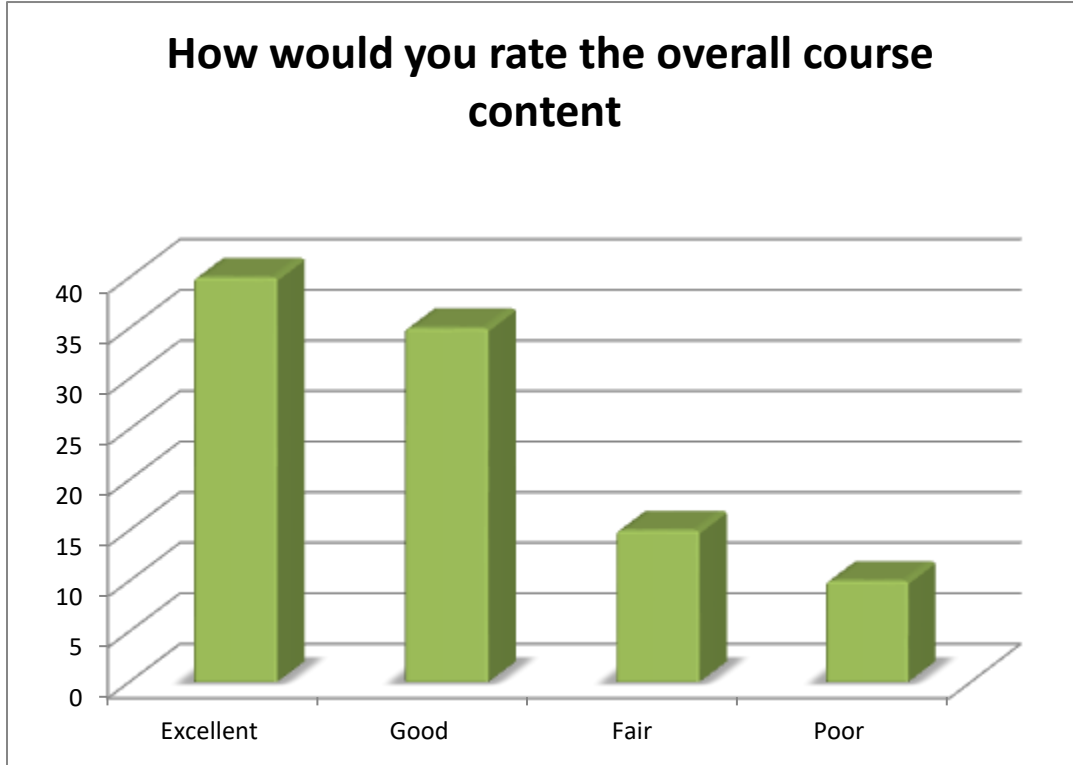
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FEEDBACK



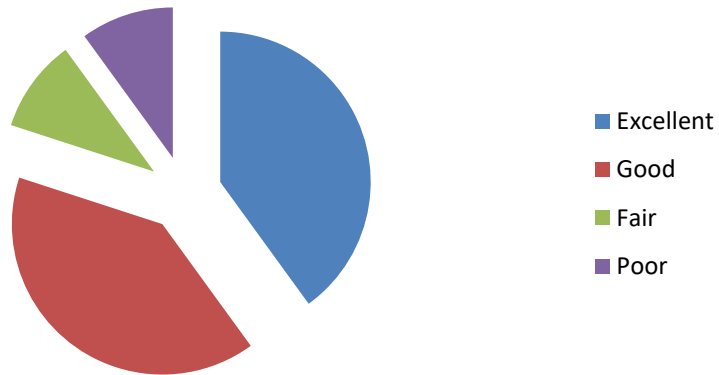
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**The level of knowledge enhanced
after this program**



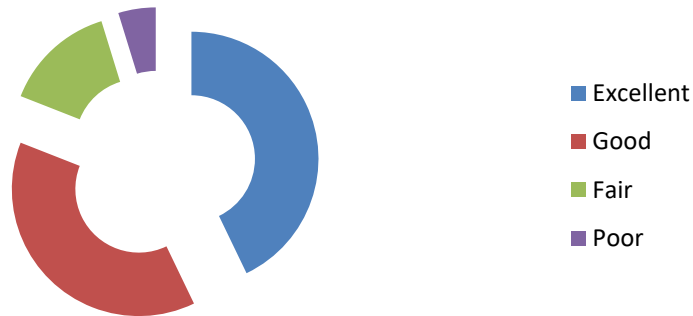
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**How engaging would you say the
overall content of Bridging the Gap
Course**



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