

# ACADEMIC YEAR 2017 – 2018



**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**  
Powai - Vihar, Powai, Mumbai - 400076.  
Maharashtra, India.  
Tel : +91 22 2570 4526 / 6523 4526 / 2570 4530  
Telefax: +91 22 2570 4526 / 2570 0789  
Email: cbscollege@gmail.com  
Website: www.ghpcorp.com

BRIDGE COURSE ON  
BASIC ACCOUNTING CONCEPTS  
FOR THE FIRST YEAR STUDENTS OF  
BACHELOR OF MANAGEMENT STUDIES  
&  
BACHELOR OF COMMERCE



**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**  
Powai - Vihar, Powai, Mumbai - 400076.  
Maharashtra, India.  
Tel : +91 22 2570 4526 / 6523 4526 / 2570 4530  
Telefax: +91 22 2570 4526 / 2570 0789  
Email: cbscollege@gmail.com  
Website: www.ghpcorp.com

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

**BRIDGE COURSE ON BASIC ACCOUNTING CONCEPTS**

<ul style="list-style-type: none"> <li><b>OBJECTIVES</b></li> </ul>	<ul style="list-style-type: none"> <li>To enhance students' comprehension of fundamental accounting policies, entries, and related concepts, as well as to improve the accounting proficiency of newcomers.</li> </ul>
<ul style="list-style-type: none"> <li><b>NEED OF THE COURSES</b></li> </ul>	<ul style="list-style-type: none"> <li><b>This course will be beneficial for two groups of students: those who are new to the field of accountancy and those who are experiencing difficulties with fundamental accounting principles</b></li> </ul>
<ul style="list-style-type: none"> <li><b>CONTENT</b></li> </ul>	<ul style="list-style-type: none"> <li>Basic Accounting Concepts</li> <li>Recording and Posting of accounting Transactions</li> <li>Cash Book and Bank Reconciliation Statement</li> <li>Trial Balance, Capital and Revenue Expenditure and Income</li> </ul>

*Chitra*

Dr Chitra Natarajan  
Principal

*[Signature]*

**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**  
 Powai - Vihar, Powai, Mumbai - 400076.  
 Maharashtra, India.  
 Tel : +91 22 2570 4526 / 6523 4526 / 2570 4530  
 Telefax: +91 22 2570 4526 / 2570 0789  
 Email: cbscollege@gmail.com  
 Website: www.ghpcorp.com


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

Minutes of the Meeting - The Departmental meeting was held on 1st August 2017 at 12:30 pm in college staff room.

**Following matters were discussed in the meeting**

- The Department has decided to commence a Bridge course in Accountancy on August 8th, 2017. Teachers were requested to align their course schedules accordingly.
- Assistant Professor Neeta Vaidya has been designated as the Convenor for the Bridge course in Accountancy.
- Instructions were provided to teachers to arrange specific events for the Department of B.Com (Accounting & Finance).
- Vice Principal Mrs Pratima Singh was designated to conduct the entire course.

**Teachers who attended the meeting:**

Sr. No	Name	Signature
1	CA Neeta Vaidya	
2	Tushar Shah	T.U. Shah



Dr Chitra Natarajan

Principal



**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**  
Powai - Vihar, Powai, Mumbai - 400076.  
Maharashtra, India.  
Tel : +91 22 2570 4526 / 6523 4526 / 2570 4530  
Telefax: +91 22 2570 4526 / 2570 0789  
Email: cbscollege@gmail.com  
Website: www.ghpcorp.com

 Smt. Durgadevi Sharma Charitable Trust's  
**Chandrabhan Sharma College**  
of Arts, Science & Commerce  
(Affiliated to the University of Mumbai)

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

**Organises**

**BRIDGE THE COURSE ON  
BASIC 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 8<sup>th</sup> August 2017 Time : 11.15 AM to 12.30 PM**

**For Details contact: Mr Tushar Shah 8898268808**

  
**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**  
Powai - Vihar, Powai, Mumbai - 400076.  
Maharashtra, India.  
Tel : +91 22 2570 4526 / 6523 4526 / 2570 4530  
Telefax: +91 22 2570 4526 / 2570 0789  
Email: cbscollege@gmail.com  
Website: www.ghpcorp.com

2<sup>nd</sup> August 2017

**NOTICE**

It is hereby informed that DEPARTMENT OF B COM (ACCOUNTING & FINANCE) is organizing “BRIDGE THE COURSE ON BASIC ACCOUNTING CONCEPTS” on 8<sup>th</sup> August 2017 onwards from 11.15 A.M. to 12.30 P.M. in Room No 604. The course is designed for students who are new to the field of accountancy and have little or no prior knowledge of the subject. Interested student contact Mr Tushar Shah.

*Contact Details: 889826808*



Dr. Chitra Natarajan

Principal



**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**  
Powai - Vihar, Powai, Mumbai - 400076.  
Maharashtra, India.  
Tel : +91 22 2570 4526 / 6523 4526 / 2570 4530  
Telefax: +91 22 2570 4526 / 2570 0789  
Email: cbscollege@gmail.com  
Website: www.ghpcorp.com

BRIDGE THE COURSE ON BASIC ACCOUNTING CONCEPTS

**SYLLABUS**

Sr. No	Topics	Hours
1	<b>Basic 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.	07
2	<b>Recording and Posting of accounting Transactions</b> (i) Journal: recording of entries in the journal with narration. (ii) Ledger: posting from journal to respective ledgers.	05
3	<b>Cash Book and Bank Reconciliation Statement</b> (i) Cash book (including petty cash book): (ii) Single column; double column; triple column. (iii) Bank reconciliation statement.	05
4	<b>Trial Balance, , Capital and Revenue Expenditure and Income</b> (i) Trial balance. (i) Capital and revenue expenditure/income.	03
5	<b>Final Accounts and Manufacturing Accounts</b> 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
<b>Total</b>		<b>30</b>

*Chitra*

Dr. Chitra Natarajan

Principal

  
**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**  
 Powai - Vihar, Powai, Mumbai - 400076.  
 Maharashtra, India.  
 Tel : +91 22 2570 4526 / 6523 4526 / 2570 4530  
 Telefax: +91 22 2570 4526 / 2570 0789  
 Email: cbscollege@gmail.com  
 Website: www.ghpcorp.com

PHOTO



*Chitra*

Dr Chitra Natarajan

Principal



**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**

Powai - Vihar, Powai, Mumbai - 400076.  
Maharashtra, India.

Tel : +91 22 2570 4526 / 6523 4526 / 2570 4530

Telefax: +91 22 2570 4526 / 2570 0789

Email: cbscollege@gmail.com

Website: www.ghpcorp.com



**COURSES – TIME TABLE**

**FACULTY NAME: MRS. PRATIMA SINGH**

Sr. No	Date	Day	Time	Topic
1	08-Aug-17	Tuesday	11.15 am	Basic Accounting Concepts
2	09-Aug-17	Wednesday	11.15 am	Basic Accounting Concepts
3	10-Aug-17	Thursday	11.15 am	Basic Accounting Concepts
4	11-Aug-17	Friday	11.15 am	Basic Accounting Concepts
5	12-Aug-17	Saturday	11.15 am	Basic Accounting Concepts
6	14-Aug-17	Monday	11.15 am	Basic Accounting Concepts
7	16-Aug-17	Wednesday	11.15 am	Recording and Posting of accounting Transactions
8	17-Aug-17	Thursday	11.15 am	Recording and Posting of accounting Transactions
9	19-Aug-17	Saturday	11.15 am	Recording and Posting of accounting Transactions
10	21-Aug-17	Monday	11.15 am	Recording and Posting of accounting Transactions
11	22-Aug-17	Tuesday	11.15 am	Recording and Posting of accounting Transactions
12	23-Aug-17	Wednesday	11.15 am	Cash Book and Bank Reconciliation Statement
13	24-Aug-17	Thursday	11.15 am	Cash Book and Bank Reconciliation Statement
14	25-Aug-17	Friday	11.15 am	Cash Book and Bank Reconciliation Statement
15	26-Aug-17	Saturday	11.15 am	Cash Book and Bank Reconciliation Statement
16	28-Aug-17	Monday	11.15 am	Cash Book and Bank Reconciliation Statement



**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**  
 Powai - Vihar, Powai, Mumbai - 400076.  
 Maharashtra, India.  
 Tel : +91 22 2570 4526 / 6523 4526 / 2570 4530  
 Telefax: +91 22 2570 4526 / 2570 0789  
 Email: cbscollege@gmail.com  
 Website: www.ghpcorp.com

17	29-Aug-17	Tuesday	11.15 am	Trial Balance, , Capital and Revenue Expenditure and Income
18	30-Aug-17	Wednesday	11.15 am	Trial Balance, , Capital and Revenue Expenditure and Income
19	31-Aug-17	Thursday	11.15 am	Trial Balance, , Capital and Revenue Expenditure and Income
20	01-Sep-17	Friday	11.15 am	Final Accounts and Manufacturing Accounts
21	02-Sep-17	Saturday	11.15 am	Final Accounts and Manufacturing Accounts
22	04-Sep-17	Monday	11.15 am	Final Accounts and Manufacturing Accounts
23	05-Sep-17	Tuesday	11.15 am	Final Accounts and Manufacturing Accounts
24	06-Sep-17	Wednesday	11.15 am	Final Accounts and Manufacturing Accounts
25	07-Sep-17	Thursday	11.15 am	Final Accounts and Manufacturing Accounts
26	08-Sep-17	Friday	11.15 am	Final Accounts and Manufacturing Accounts
27	09-Sep-17	Saturday	11.15 am	Final Accounts and Manufacturing Accounts
28	11-Sep-17	Monday	11.15 am	Final Accounts and Manufacturing Accounts
29	12-Sep-17	Tuesday	11.15 am	Final Accounts and Manufacturing Accounts
30	13-Sep-17	Wednesday	11.15 am	Final Accounts and Manufacturing Accounts

*Chitra*

Dr. Chitra Natarajan

Principal

*[Signature]*

**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**  
 Powai - Vihar, Powai, Mumbai - 400076.  
 Maharashtra, India.  
 Tel : +91 22 2570 4526 / 6523 4526 / 2570 4530  
 Telefax: +91 22 2570 4526 / 2570 0789  
 Email: cbscollege@gmail.com  
 Website: www.ghpcorp.com

## REPORT

### BRIDGE THE COURSE ON BASIC ACCOUNTING CONCEPTS

The Department of Accountancy and the Department of B.Com (Accounting & Finance) organized a Bridge course in Accountancy for first-year students of Commerce and Management Studies. The course commenced on August 8th, 2017, and concluded on September 13th, 2017.

During the course, a total of eight students from the BMS program registered and actively participated in the sessions. By the end of the course, all of them successfully completed the program.

The objective of this Bridge course was to provide foundational knowledge in accountancy to first-year students of Commerce and Management Studies. This course served as a bridge between the concepts taught in higher secondary education and those that are required to pursue advanced studies in accountancy.

The course curriculum included topics such as fundamental concepts of accounting, accounting principles, and practices, journal entries, ledger posting, trial balance, financial statements, and the like.

The course was conducted by experienced faculty Mrs Pratima Singh from the Department of B.Com (Accounting & Finance). The faculty employed a variety of teaching techniques such as lectures, case studies, and group discussions to enhance the learning experience of the students.

### OUTCOME

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



Dr Chitra Natarajan

Principal



**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**  
Powai - Vihar, Powai, Mumbai - 400076.  
Maharashtra, India.  
Tel : +91 22 2570 4526 / 6523 4526 / 2570 4530  
Telefax: +91 22 2570 4526 / 2570 0789  
Email: cbscollege@gmail.com  
Website: www.ghpcorp.com

**ATTENDANCE**

Sr .NO	Student Name	CLASS	8/8	8/9	8/10	8/11	8/12	8/13	8/14	8/15	8/16	8/17	8/18	8/19	8/20	8/21	8/22	8/23	8/24	8/25	8/26	8/27	8/28	8/29	8/30	9/1	9/2	9/3	9/4	9/5	9/6	9/7	9/8	9/9	9/10	9/11	9/12	9/13		
1	SAJID ABDUL	FYBMS	P	P	A	A	P	P	A	A	P	A	P	A	A	P	P	P	A	P	A	A	P	P	A	P	A	A	A	P	P	A	P	P	P	A	P	A	P	A
2	ANEESH PRAKASH	FYBMS	P	P	A	A	P	A	A	P	P	P	P	A	P	P	A	P	P	A	A	P	A	P	P	P	P	P	P	A	P	P	P	P	P	P	A	P	A	P
3	YUKTA HARISHC HANDRA	FYBMS	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	P	P	P	P	P	P	P
4	PRASAD ULHAS	FYBMS	P	P	A	P	P	A	P	A	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	A	A	P	A	
5	RUBINA CELESTINE	FYBMS	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	P	P	P	P	P	P	A
6	MOHD SHARIF	FYBMS	P	P	A	P	P	A	A	P	P	P	P	A	A	P	A	P	A	P	P	A	P	P	P	P	A	P	P	A	P	A	A	P	P	A	P	P	A	P
7	BHAVAN A NARESH CHANDRASHASTRI	FYBMS	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	P	P	P	P	P	P	A
8	NILESHK UMAR PARASNATH	FYBMS	P	P	P	P	P	P	A	P	A	P	P	A	A	P	A	P	P	P	P	P	P	P	P	P	P	P	A	A	A	P	P	A	P	P	P	P	P	P

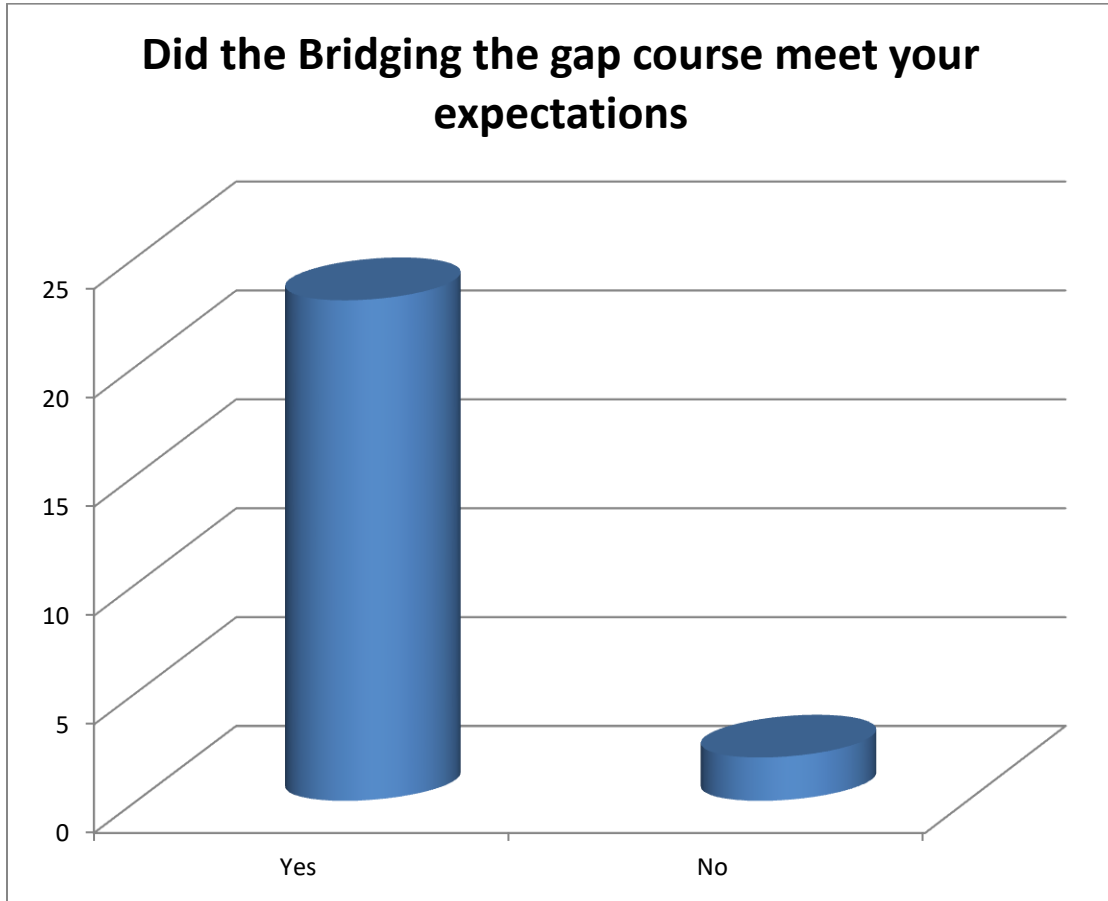


Dr. Chitra Natarajan  
Principal

  
**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**  
 Powai - Vihar, Powai, Mumbai - 400076.  
 Maharashtra, India.  
 Tel : +91 22 2570 4526 / 6523 4526 / 2570 4530  
 Telefax: +91 22 2570 4526 / 2570 0789  
 Email: cbscollege@gmail.com  
 Website: www.ghpcorp.com

FEEDBACK



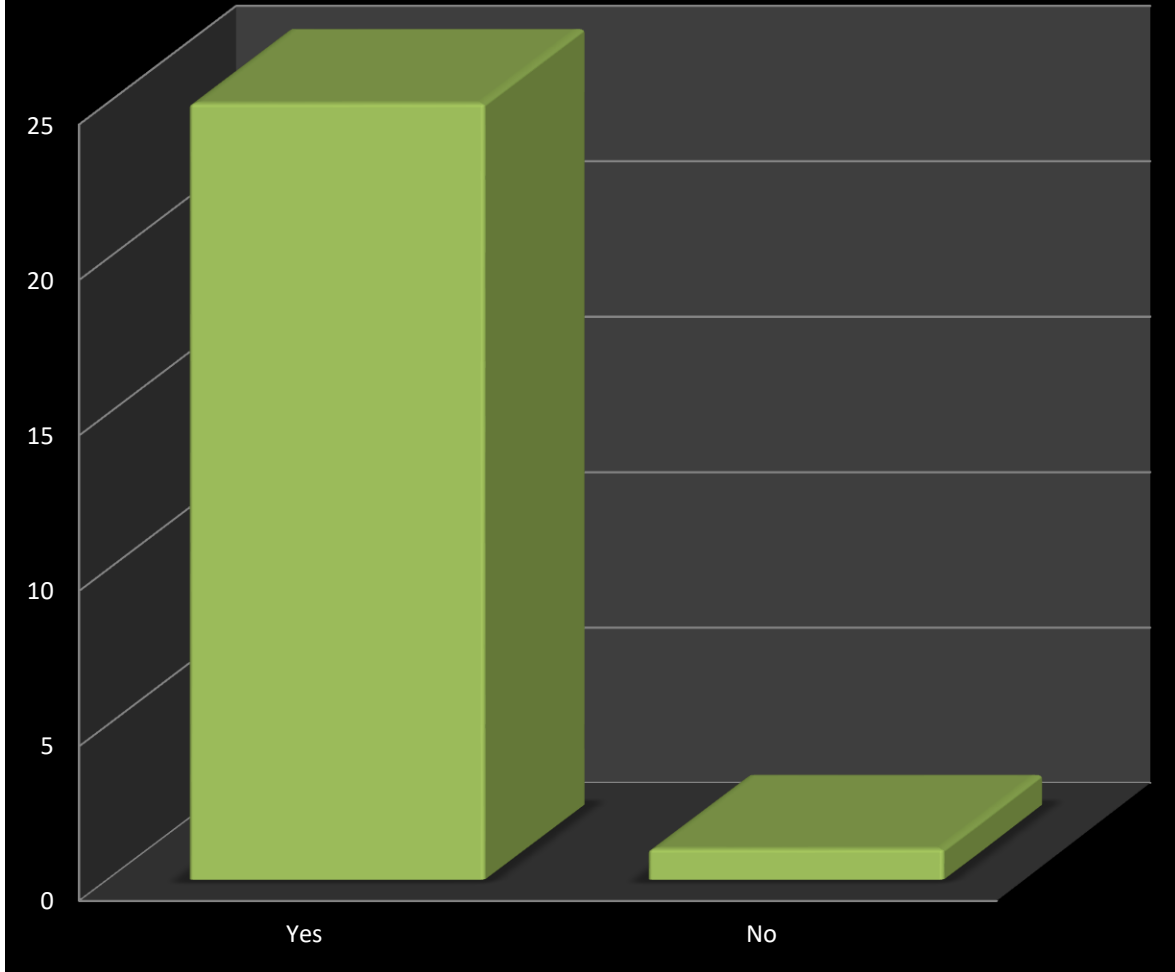
Dr. Chitra Natarajan

Principal

**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**  
Powai - Vihar, Powai, Mumbai - 400076.  
Maharashtra, India.  
Tel : +91 22 2570 4526 / 6523 4526 / 2570 4530  
Telefax: +91 22 2570 4526 / 2570 0789  
Email: cbscollege@gmail.com  
Website: www.ghpcorp.com

**Did the time required to complete the  
Bridging the gap align with your expectations**



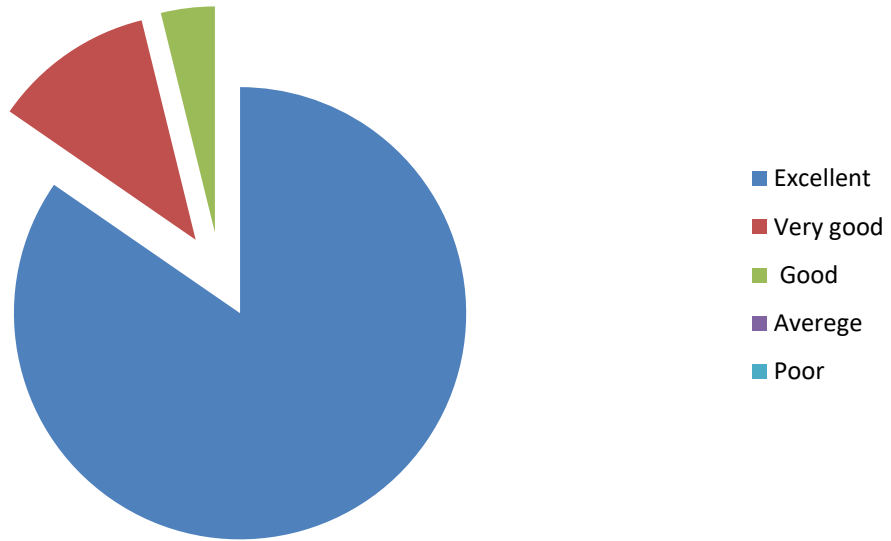
Dr. Chitra Natarajan

Principal

**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**  
Powai - Vihar, Powai, Mumbai - 400076.  
Maharashtra, India.  
Tel : +91 22 2570 4526 / 6523 4526 / 2570 4530  
Telefax: +91 22 2570 4526 / 2570 0789  
Email: cbscollege@gmail.com  
Website: www.ghpcorp.com

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



Dr. Chitra Natarajan

Principal

**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**  
Powai - Vihar, Powai, Mumbai - 400076.  
Maharashtra, India.  
Tel : +91 22 2570 4526 / 6523 4526 / 2570 4530  
Telefax: +91 22 2570 4526 / 2570 0789  
Email: cbscollege@gmail.com  
Website: www.ghpcorp.com