

# BRIDGE COURSE

Organised by : Department of Commerce, Christ College (Autonomous)

Venue : SM- 10

Resource Person : Ms. Shine Paul, Asst Professor, Department of Commerce

Dates : 12<sup>th</sup> to 16<sup>th</sup> September, 2022

Time : 1 pm to 2:30 pm

Participants : I Year B. Com Students

No. of Participants : 326



# **Objectives**

- To brush up the fundamental knowledge of the students and prepare them for the B. Com programme
- To impart confidence and skills to students to successfully face the transition to college and new curriculum.

## **REPORT**

The Department of Commerce provided Bridge Course to the students of I B. Com Aided on 12th to 16th September 2022. Ms. Shine Paul was the coordinator of the Course. The course content was Basic Accounting and Business Management. Ms. Shine Paul delivered the classes on Basic Accounting and Dr. Arun Balakrishnan on Business Management. The total course duration was 15 hours arranged in such a way that Financial Accounting was allotted with 10 hours and Business Management with 5 hours. The post bridge course test was conducted on 19th September. The students scored an average of 92% in the test.





## **SYLLABUS**

#### 1. **BASIC ACCOUNTING**

#### Module I

Basic Accounting Concepts: Kinds of accounts - Financial Accounting Vs Management Accounting - Double Entry book keeping - Rules of debit and credit - Preparation of Journal and Ledger accounts - Problems.

#### **Module II**

Subsidiary Books: Cash Book - Types of Cash Book - problems - Purchase Book - Sales Book - Sales Return Book - Purchases Return Book - Journal Proper - Trial Balance

#### Module III

Final Accounts of sole trading concerns: Trading and Profit & Loss Account - Balance Sheet-- Problems with simple adjustments.

#### 2. BUSINESS MANAGEMENT

#### Module I

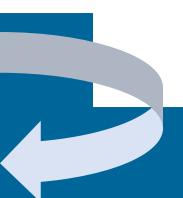
Concepts of Management – Characteristics of management – Schools of management thought-Management and administration – Management by objectives – Management by participation – Management by exception – Management by motivation – Principles of Management

#### **Module II**

Functions of management – Planning – Organizing – Staffing - Directing - Controlling - Communication - Coordination

#### **Module III**

Motivation: –Concept and importance - Contributions of McGregor, Maslow and Herzberg – Leadership – Concept and styles – Leadership traits





# **QUESTION PAPER**

### **BRIDGE COURSE TEST, 2022-23**

Class: I B. Com Aided
Time: 30 minutes
Max. Mark: 25
Cash or other assets invested by the owner in the business is
Ans: capital)
Credit sales of goods are recorded in the day book
Ans: Sales book)
3) Overdraft means balance of cash book.
Ans: Credit)
P) Depreciation is charged on
Ans: Fixed assets)
A bill of exchange is drawn by
Ans: Creditor)
The value of closing stock gives in the Trial balance will be shown on
Ans: The credit side of profit and loss $a/c$ )
Purchased machinery from Rajesh on credit will be recorded in
Ans: Journal proper)
Recording of a transaction in journal is called
Ans: Posting)
The Statement used to test the arithmetical accuracy of the books of accounts.
Ans: Trial balance)
While preparing final accounts, outstanding wage is added to the wages account.
dentify the accounting principle related with this.



(Ans: Matching principle)
11) Note books purchased by a stationary shop comes underbook.
(Ans: Purchases book)
12) Bank reconciliation is prepared by
(Ans: Depositor)
13) Writing of the cost of intangible assets is termed as
(Ans: Amortisation)
14) If a closing stock appears in trial balance, it will appear in theonly.
(Ans: Balance sheet)
15)are the internal users of an account.
(Ans: Owners)
16) Credit balance in the bank column of the cash book means a
(Ans: Bank overdraft)
17) The broad classification of business activities includes and
(Ans: Industry and commerce)
18) Warehousing provides utility.
(Ans: Time)
19) 'One man one vote 'is the principle ofform of business organization.
(Ans: Cooperative societies)
20) The process of making subordinates to act in a desired manner is
(Ans: Motivation)
21) The Board of Directors of a joint stock company is elected by
(Ans: Shareholders)
22) Minimum number of members to form a public company is
(Ans: 7)
23) The written agreement between partners is called
(Ans: Partnership deed)
24) Deciding in advance what to do and how to do is



(Ans: Planning)

25) 'Putting people to jobs 'denote \_\_\_\_\_function of management.

(Ans: Staffing)

# **ATTENDANCE**

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No	No.	No	Name	Signature
1	11018	381	ABIGEL P DAVID	der-
2	11019	382	AHSANA LAI	Alcond
3	11604	383	AJAL VARGHESE	Mr.
4	11020	384	AJO JOHNSON ,	CATAL
5	11021	385	AKHILANT	mulg.
6	11022	386	ALBIN V ARGIILSI	O Washer.
7	11023	387	ALEI NA BABU	Antens
8	11024	388	ALLI SHAMARIA CA	Olbano -
9	11025	389	AMRITHA HARI	Aprille
10	11026	390	ANAGHA M BAUU	dis-
11	11027	391	ANAMIKA AJITHKUMAR	A.namika
12	11028	392	ANANDHAKRISHNAN I N	4
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18	11033	398	ARATHUK VIJAYAN ARCHANA CO	Arather Vyago
19	11034	399	ARUN KRISHNA C P	Agent
20	11035	400	ARYA MANOJ	A wint
21	11036	401	ASWANA AYYAPPAN	M. Carde
22	11037	402	ATHUL KRISHNA CP	Jan Marie
23	11038	403	ATHUL P.S	NIGO ES
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2	11046	412	GAYATHRY K	Contu.
3	11047	413	GOURLE R	1 days
4	11048	414	HANNA DAVIS	1000
5	11049	415	HASNA BABU K	177.
6	11050	416	ISABEL ROSE PRINSON	16000
7	11051	417	JESWIN JAISON	of the second



38	11603	118	JOJO SOJAN	1000		
39	11052	419	JOSHWA JOJO			
40	11053	420	JOYS SINTO CHIRAKEKARAN			
41	11054	421	KEERTHANA T K	200		
42	11055	422	KRISHNA N S	foodher		
43	11056	423	KRISHNANANDA N N			
44	11057	424				
45	11058	425	MANASI MADHUMOHAN	Aug Trutes		
46	11059	426	MARIYA VARGHESE	/ Viet in		
47	11060	427	NAVAMI KANNAN	Telaner.		
48	11061	428	NEHA PRINSON	Nasa.		
49	11062	429	NILA BAJU.			
50	11063	430	P V SUBRAHMANIAN	35		
51	11064	431	SANDRA MARIYAM M J	Ry Sod.		
52	11065	432	SANIYA AUGUSTINE	Sanga Sanga		
53	11066	433	SHAIMA SHAJI	Charles		
54	11067	434	SREELAKSHMI V S	3 zodakami		
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56	11069	436	SREYAS K SHIBU	Leur.		
57	11070	437	STEBIN DAVIS	Slabo.		
58	11071	438	TESNA TITUS	Admi		
59	11072	439	TIMOTHY JAIMY	Kennetal		
60	11073	440	TRESSA ROSE SA SC	7		
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62	11075	442	VINAYAK KRISHNA A R	inavai		
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