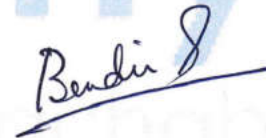


**PG DEPARTMENT OF COMMERCE
BRIDGE COURSE- 2022-2023**

Date of event: 20/10/2022

Faculty In-charge: Ms. Bindu Muraleedharan



REPORT OF BRIDGE COURSE CONDUCTED FOR THE ACADEMIC YEAR – 2022-2023

Bridge course an Additional course provided for newly admitted first year non commerce students on the topic – Basics of accounting. The main objective of the course was to bridge the gap for non-commerce students who have not studied accounting in their Plus two level. It was conducted in the first semester itself before the commencement of the Second semester classes. The Course was planned to be conducted in the first semester itself so that as second semester classes starts with the course on financial accounting, students could follow the topics in that course and it was conducted after normal working hours through offline mode. The inauguration ceremony of bridge course for accounting was conducted to the non-commerce students on 20/10/2022. HoD of Commerce Dr. Mathew Jose K inaugurated the programme and Ms. Bindu Muraleedharan as well as Mr. Jefin Antony briefed the conduct of the program. The classes were handled by Dr. Mathew Jose K, Mr. Jefin Antony who is the co-ordinator for bridge course for accounting. The entire modules were completed within 30 hours and conducted two test papers for evaluating their practical knowledge. 39 non commerce students from B.com/BBA stream attended the bridge course for accounting. The objective of the programme was to develop the level of understanding of students in Basics of Accounting for Non Commerce students and to help the students to acquire conceptual knowledge of the fundamentals of the corporate accounting and the techniques of preparing the financial statements were fulfilled through this bridge course. The bridge course program ended on - 2023.

Prepared by:



Ms. Bindu Muraleedharan

(Faculty In-charge)

Verified by:



Dr. Mathew Jose k

(HoD,PG Dept. of Commerce)

Approved by:



Rev.Fr.Dr.Paulachan K.J

(Principal)

BROCHURE



NAIPUNNYA

INSTITUTE OF MANAGEMENT AND INFORMATION TECHNOLOGY (NIMIT)
(Affiliated to the University of Calicut, Accredited by NAAC with B++ ISO 9001-2015 Certified)

BRIDGE COURSE

by PG DEPT. OF COMMERCE

**FOR NON
COMMERCE
STUDENTS**

INAUGURATION CEREMONY

DATE - 20th OCTOBER, '22

TIME - 3.15pm

VENUE - III BCom Finance (B)

Room no. 223 - First Floor

Inaugurated by



*Dr. Mathew Jose K,
HOD - PG Dept. of
Commerce*



PHOTOGRAPHS /SCREENSHOTS





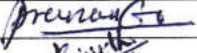
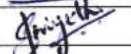
PARTICIPANT'S LIST

Name of the event: Bridge Course

Date: 20/10/2022

Class: first year students

Sl. No.	Name		Signature
1.	Athira Dileep	B.Com F A	Athira
2.	Joyal Jolly	B.Com F A	Joyal
3.	Nikesh K Jayan	B.Com F A	Nikesh
4.	Princy Francis	B.Com F A	Princy
5.	Norina B David	B.Com F B	Norina
6.	Amal Jose	B.Com F B	Amal Jose
7.	Nevin Soni	B.Com F B	Nevin
8.	Abhi Joe James	B.Com CA	Abhi Joe
9.	Adthiyan P R	B.Com CA	Adthiyan
10.	Alex Benny	B.Com CA	Alex Benny
11.	Ann Maria George	B.Com CA	Ann Maria
12.	Athul Shaji	B.Com CA	Athul
13.	Edwin Dilson	B.Com CA	Edwin
14.	Fathima Hana	B.Com CA	Fathima
15.	Ivin Sebastian	B.Com CA	Ivin Sebastian
16.	Navaneeth Pk	B.Com CA	Navaneeth
17.	Naveen Naushad	B.Com CA	Naveen
18.	Sruthi E S	B.Com CA	Sruthi
19.	Ashna Maria Jose	B.Com Coop	Ashna
20.	Abhith B	B.Com Coop	Abhith
21.	Hanna Roy	B.Com Coop	Hanna Roy
22.	Amal Biju	BBA	Amal
23.	Aaron Jose Oommen	BBA	Aaron
24.	Agnas Saju	BBA	Agnas
25.	Amal Jith Roy	BBA	Amal Jith
26.	Amar T A	BBA	Amar
27.	Arathi P Suresh	BBA	Arathi
28.	Aryan Venu	BBA	Aryan
29.	Ashik Shaju	BBA	Ashik
30.	Divya John	BBA	Divya
31.	Gopika Ravindran	BBA	Gopika
32.	Jeevan Krishna K U	BBA	Jeevan
33.	Jefna Jose	BBA	Jefna
34.	Jerin Lazer	BBA	Jerin
35.	Joshuva I J	BBA	Joshuva

36.	Manu A Pynadath	BBA	
37.	Milka Emil Kooran	BBA	
38.	Pranam G Anil	BBA	
39.	Smijitha S	BBA	

Event Coordinator:


Naipunnya[®]
To reach the unreachable



**Bridge course Syllabus
Course-Basics of Accounting**

Total Lecture Hours: 30 hours

Objective

- To develop the level of understanding in Basic Accounting for Non Commerce students.

Learning Outcome

- To help the students to acquire conceptual knowledge of the fundamentals of the financial accounting and the techniques of preparing the financial statements.

Module I

Meaning – Business, Industry and Commerce-Forms of Business Organization – Sole trader- Features, Advantages and disadvantages, Partnership- Features – Advantages and Disadvantages

5 hours

Module II

Joint Stock Companies- Features – Advantages and Disadvantages- Management of Companies
Basic Accounting Concepts - Journal

10 hours

Module III

Preparation of Ledger – Preparation of Trial balance

5 hours

Module IV

Final accounts of sole trading concerns - Trading and Profit & Loss Account - Balance Sheet- Problems with adjustments

10 hours

Reference Books:

1. Mc Shukla, TS Grewal and SC Gupta , Advanced Accounts, S.Chand & Co New Delhi.
2. S.N Maheswari and SK Mahashwari , Financial Accounting
3. Jain And Narang , Financial Accounting , Kalayani Publishers
4. R.L Gupta and Radhaswamy , Advanced Accounting , Sulthan Chand & Sons , New Delhi

Attendance Sheet
Bridge course 2022-23
Date and Time (3.15 to 4)

Sl.No	Name	Class	30/10	31/10	01/11	02/11	03/11	04/11	05/11	06/11	07/11	08/11	09/11	10/11	11/11	12/11	13/11	14/11	15/11	
1	ATHIRA DILEEP	B.Com F A	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
2	JOYAL JOLLY	B.Com F A	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
3	NIKESH K JAYAN	B.Com F A	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
4	PRINCY FRANCIS	B.Com F A	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
5	NORINA B DAVID	B.Com F B	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
6	AMAL JOSE	B.Com F B	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
7	NEVIN SONI	B.Com F B	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
8	ABHI JOE JAMES	B.Com CA	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
9	ADTHIYAN P R	B.Com CA	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
10	ALEX BENNY	B.Com CA	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
11	ANN MARIA GEORGE	B.Com CA	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
12	ATHUL SHAH	B.Com CA	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
13	EDWIN DILSON	B.Com CA	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
14	FATHIMA HANA	B.Com CA	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
15	IVIN SEBASTIAN	B.Com CA	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
16	NAVANEETH PK	B.Com CA	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
17	NAVEEN NAUSHAD	B.Com CA	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
18	SRUTHI E S	B.Com CA	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
19	ASHNA MARIA JOSE	B.Com Coop	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
20	ABHITH B	B.Com Coop	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
21	HANNA ROY	B.Com Coop	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
22	AMAL BHU	BBA	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
23	AARON JOSE OOMMEN	BBA	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
24	AGNAS SAJU	BBA	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
25	AMAL JETH ROY	BBA	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
26	AMAR T A	BBA	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
27	ARATHI P SURESH	BBA	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
28	ARYAN VENU	BBA	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
29	ASHIK SHAJU	BBA	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
30	DIVYA JOHN	BBA	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
31	GOPIKA RAYINDRAN	BBA	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab

Naipunnya

Sl.No	Name	Class	20/10	21/10	27/10	28/10	3/11	4/11	10/11	24/11	25/11	01/12
32	JEEVAN KRISHNA K U	BBA	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
33	JEFNA JOSE	BBA	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
34	JERIN LAZER	BBA	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
35	JOSHUA I J	BBA	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
36	MANU A PYNADATH	BBA	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
37	MILKA EMIL KOORAN	BBA	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
38	PRANAM G ANIL	BBA	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab
39	SMIJITHA S	BBA	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab	Ab



Attendance Sheet
Bridge course 2022-23- Students list

Sl.No	Name	Class	08/12	09/12	15/12	16/12	06/01/23	Date and Time (3.15 to 4)			
1	Athira Dileep	B.Com F.A	▲	▲	▲	▲	▲				
2	Joyal Jolly	B.Com F.A	▲	▲	▲	▲	▲				
3	Nikesh K. Jayan	B.Com F.A	▲	▲	▲	▲	▲				
4	Princy Francis	B.Com F.A	▲	▲	▲	▲	▲				
5	Norina B David	B.Com F.B	▲	▲	▲	▲	▲				
6	Amal Jose	B.Com F.B	▲	▲	▲	▲	▲				
7	Nevin Soni	B.Com F.B	▲	▲	▲	▲	▲				
8	Abhi Joe James	B.Com CA	▲	▲	▲	▲	▲				
9	Adthiyar P R	B.Com CA	▲	▲	▲	▲	▲				
10	Alex Benny	B.Com CA	▲	▲	▲	▲	▲				
11	Ann Maria George	B.Com CA	▲	▲	▲	▲	▲				
12	Athul Shaji	B.Com CA	▲	▲	▲	▲	▲				
13	Edwin Dilson	B.Com CA	▲	▲	▲	▲	▲				
14	Fathima Hana	B.Com CA	▲	▲	▲	▲	▲				
15	Ivin Sebastian	B.Com CA	▲	▲	▲	▲	▲				
16	Navaneeth Pk	B.Com CA	▲	▲	▲	▲	▲				
17	Naveen Nautshad	B.Com CA	▲	▲	▲	▲	▲				
18	Sruthi E S	B.Com CA	▲	▲	▲	▲	▲				
19	Ashna Maria Jose	B.Com Coop	▲	▲	▲	▲	▲				
20	Abhith B	B.Com Coop	▲	▲	▲	▲	▲				
21	Hanna Roy	B.Com Coop	▲	▲	▲	▲	▲				
22	Amal Biju	BBA	▲	▲	▲	▲	▲				
23	Aaron Jose Oommen	BBA	▲	▲	▲	▲	▲				
24	Agmas Saju	BBA	▲	▲	▲	▲	▲				
25	Amal Jith Roy	BBA	▲	▲	▲	▲	▲				
26	Amar T A	BBA	▲	▲	▲	▲	▲				
27	Arathi P Suresh	BBA	▲	▲	▲	▲	▲				
28	Aryan Venu	BBA	▲	▲	▲	▲	▲				
29	Ashik Shaju	BBA	▲	▲	▲	▲	▲				
30	Divya John	BBA	▲	▲	▲	▲	▲				
31	Gopika Ravindran	BBA	▲	▲	▲	▲	▲				

			08/12	09/12	15/12	16/12	06/01				
32	Jeevan Krishna K U	BBA	▲	▲	▲	▲	▲				
33	Jelina Jose	BBA	▲	▲	▲	▲	▲				
34	Jerin Lazer	BBA	▲	▲	▲	▲	▲				
35	Joshuva J J	BBA	▲	▲	▲	▲	▲				
36	Manu A Pynadath	BBA	▲	▲	▲	▲	▲				
37	Milka Emil Kooran	BBA	▲	▲	▲	▲	▲				
38	Pranam G Anil	BBA	▲	▲	▲	▲	▲				
39	Smijitha S	BBA	▲	▲	▲	▲	▲				



Topics Covered

No	Date	Faculty	Topics Covered
1	20/10/2022	Inauguration - Dr Mathew Jose	Briefing
2	21/10/2022	Dr Mathew Jose	Business , Industry and Commerce-Forms of Business Organization – Sole trader
3	27/10/2022	Dr Mathew Jose and Mr. Jefin	Business , Industry and Commerce-Forms of Business Organization – Sole trader
4	28/10/2022	Mr. Jefin	Sole trader- Features, Advantages and disadvantages
5	03/11/2022	Mr. Jefin	Partnership- Features – Advantages and Disadvantages , Joint Stock Companies-Features – Advantages and Disadvantages, Management of Companies
6	04/11/2022	Mr. Jefin	Partnership- Features – Advantages and Disadvantages , Joint Stock Companies-Features – Advantages and Disadvantages, Management of Companies
7	10/11/2022	Mr. Jefin	Journal, ledger
8	24/11/2022	Mr. Jefin	Journal, ledger
9	25/11/2022	Mr. Jefin	Journal, ledger, Trial Balance
10	30/11/2022	Mr. Jefin	Journal, ledger, Trial Balance
11	01/12/2022	Mr. Jefin	Final accounts of sole trading concerns - Trading and Profit & Loss Account
12	08/12/2022	Mr. Jefin	Final accounts of sole trading concerns - Trading and Profit & Loss Account
13	09/12/2022	Mr. Jefin	Final accounts of sole trading concerns - Trading and Profit & Loss Account
14	15/12/2022	Mr. Jefin	Balance Sheet-
15	16/12/2022	Mr. Jefin	Problems with adjustments
16	06/01/2023	Mr. Jefin	Problems with adjustments

Signature

Jefin Antony
Course Facilitator

Approved by HoD

Dr Mathew Jose K
HoD

