

B.E.T SADATHUNNISA COLLEGE

Bismillahnagar, Bangalore – 560029

BRIDGE COURSE REPORT - COMMERCE 2024-2025

The Department of Commerce, **B.E.T SADATHUNNISA COLLEGE** offered a 17 hours of Bridge Course for the First Semester B. Com students of Batch 2024-2025 from 8th July 2024 to 22th July 2024. This course aims to give the students basic knowledge about accounting before starting the class on Financial Accounting which is a part of the First semester B.Com curriculum 39 students attended the classes. Faculty members of the Department of Commerce Ms.Tabassum (Asst. Prof.) Mrs.Nagma Z (Asst. Prof.) Mrs.Roushan Taj (Asst. Prof.) **B.E.T SADATHUNNISA COLLEGE** handled the sessions and covered the modules. The modules contained Basic Accounting, Types of Accounts, Accounting Procedure and Preparation of Final Accounts. Examination was held for the same on 22th July 2024 to assess the knowledge they acquired from the course. The question paper included objective questions from all three modules. All the students cleared the test. All the students actively participated in the one-week session and opined that all the sessions were very useful and informative for them. The sessions helped them to recollect their past accounting knowledge and aided in giving a fundamental idea about accounting for those students having science background.

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Bismillahnagar, Bangalore – 560029

BRIDGE COURSE SYLLABUS - COMMERCE 2024-2025

COURSE OUTCOMES:

After completion of the course, the students will be able to:

1. Describe the concepts, conventions and terms of Financial Accounting.
2. Prepare Journal, Ledger and trial balance.

Unit 1: Introduction to Accountancy.

3 hours

- Meaning of book keeping, advantage of book keeping, disadvantages of Book-keeping.
- Meaning of accounting, definition of accounting, difference between accounting and bookkeeping, terms used in accountancy, accounting concepts and conventions.

Unit 2: Journal entries.

2 hours

- Meaning of Journal entries, Format of journal entries, Golden rules of accountancy, Preparation of journal book.

Unit 3: Ledger book.

2 hours

- Meaning of ledger, uses of ledger, format of ledger, preparation of ledger accounts, meaning of trail balance, preparation of trail balance.

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BRIDGE COURSE FOR B.COM

BATCH 2024-25

1. The revenues and expenses of a company are displayed in which statement?

- A. Balance Sheet
- B. Cash Flow Statement
- C. Income Statement
- D. None of the above

Answer: C) Income Statement

2. The main Purpose of Financial Accounting is?

- A. To Provide financial information to shareholders
- B. To maintain balance sheet
- C. To minimize taxes.
- D. To keep track of liabilities

Answer: A) To Provide financial information to shareholders

3. The kind of debts which are needed to be repaid in a short term is known as?

- A. Fixed Liabilities
- B. Current Liabilities
- C. Depreciating Assets
- D. Intangible Assets

Answer: B) Current Liabilities

4. What are the long-term assets which don't have any physical existence?

- A. Intangible Assets
- B. Tangible Assets
- C. Current Liabilities
- D. Current Assets

Answer: A) Intangible Assets

5. Which person owes an amount to a business organization for buying goods and services on a credit basis?

- A. Creditors
- B. Debtors.
- C. Owner
- D. None of the above

Answer: B) Debtors

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6. When are balance sheets prepared?

- A. Quarterly
- B. Yearly
- C. Monthly
- D. None of the above

Answer: B) Yearly

7. What is Activity Ratio?

- A. Financial Ratios that measure a firm's ability to convert different accounts into a balance sheet.
- B. Ratios that measure a company's ability to pay debt obligations and its margin of safety.
- C. Financial measurements that assess the ability of a company to meet its financial obligations
- D. The ratio that evaluates the company's ability to generate income as compared to its expenses.

Answer: A) Financial Ratios that measure a firm's ability to convert different accounts into a balance sheet

8. What is Current Liability?

- A. Assets of a company that are expected to be sold or used as a result of standard business operations over the next year.
- B. A potential liability that may occur in the future.
- C. Company's short-term financial obligations that is due within one year or within a normal operating cycle.
- D. Obligations listed on the balance sheet not due for more than a year.

Answer: C) Company's short-term financial obligations that is due within one year or within a normal operating cycle

9. What is an operating cycle?

- A. A metric that expresses the time (measured in days) it takes for a company to convert its investments in inventory and other resources into cash flows from sales.
- B. The time it takes a company to buy goods, sell them and receive cash from the sale of said goods.
- C. The process of hiring personnel to conduct the daily operations of the business.
- D. Collective process of identifying, analyzing, and recording the accounting events of a company.

Answer: B) The time it takes a company to buy goods, sell them and receive cash from the sale of said goods.

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10. What are Outstanding Expenses?

- A. Expenses which are not paid off in the current balance sheet.
- B. The necessary purchases that keep a business going from day-to-day.
- C. Type of expense that is due but has not been paid.
- D. None of the above.

Answer: C) Type of expense that is due but has not been paid

11. What is Bank Overdraft?

- A. A document used by a company's accounts payable department containing the supporting documents for an invoice.
- B. A negotiable instrument where payment is guaranteed by the issuing bank.
- C. A negotiable instrument similar to a bill of exchange.
- D. A line of credit that covers your transactions if your bank account balance drops below zero.

Answer: D) A line of credit that covers your transactions if your bank account balance drops below zero

12. Which budget is prepared for Advertising, Salary, and Market Analysis?

- A. Operating Budget
- B. Sales Expenditure Budget
- C. Static Budget
- D. Labor Budget

Answer: B) Sales Expenditure Budget

13. Recording financial transaction is part of?

- A. Analysis
- B. Auditing
- C. Recording
- D. Balance Sheet

Answer: B) Auditing

14. Examining of financial information refers to?

- A. Analysis
- B. Auditing
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- D. Balance Sheet

Answer: B) Auditing

15. Who is an external user of financial statements?

- A. Shareholders
- B. CEO

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- C. Manager
- D. Creditor

Answer: D) Creditor

16. What is a Company?

- A. Legal entity organized and operated for a collective, public or social benefit, in contrast with an entity that operates as a business aiming to generate a profit for its owners.
- B. Business organization which is owned and carried on jointly by the members of the Hindu Undivided Family.
- C. Unincorporated business with only one owner who pays personal income tax on profits earned.
- D. A legal entity formed by a group of individuals to engage in and operate a business.

Answer: D) A legal entity formed by a group of individuals to engage in and operate a business

17. What are Liabilities?

- A. Resources of a Company
- B. Expenses of a Company
- C. Obligations of a Company
- D. None of the above

Answer: C) Obligations of a Company

18. What is an Income?

- A. A resource with economic value that an individual, corporation, or country owns or controls with the expectation that it will provide a future benefit.
- B. Obligation between one party and another not yet completed or paid for.
- C. Earning from investments and other sources unrelated to employment.
- D. The revenue a business earns from selling its goods and services.

Answer: D) The revenue a business earns from selling its goods and services.

19. An Asset possessed by the business should be shown in which part of balance sheet?

- A. Liabilities
- B. Assets
- C. Revenues
- D. Fixed Assets

Answer: B) Assets

20. Day book is also known as?

- A. Journal
- B. Voucher
- C. Ledger
- D. Book Keeping

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Answer: A) Journal

21. Capital + Liabilities = ?

- A. Revenue
- B. Assets
- C. Unearned Income
- D. Voucher

Answer: B) Assets

22. What are Drawings?

- A. Accounting method used to allocate the cost of a tangible or physical asset over its useful life or life expectancy.
- B. The amount of cash that a business disburses.
- C. An increase in the value of an asset over time.
- D. Money that is taken from the business account for personal use.

Answer: D) Money that is taken from the business account for personal use

23. What occurs when expenses are greater than income?

- A. Net Loss
- B. Net Profit
- C. Debts
- D. Decrease in Assets

Answer: A) Net Loss

24. What is a nominal account?

- A. An interest-bearing deposit account held at a bank or other financial institution.
- B. The account that represents a country's imports and exports of goods and services.
- C. The account in which accounting transactions are stored for one fiscal year.
- D. None of the above

Answer: C) The account in which accounting transactions are stored for one fiscal year

25. When does the capital of a company increases?

- A. Drawings Decrease
- B. Liabilities Decrease
- C. Revenue Increases
- D. Interest on capital increases

Answer: C) Revenue Increases

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26. Revenue - Expenses =?

- A. Net Income
- B. Net Loss
- C. Depreciation
- D. None of the above

Answer: A) Net Income

27. Debit the Receiver, credit the giver” is the rule of:

- A. Nominal Account
- B. Real Account
- C. Personal Account
- D. None of these

Answer: (B) Real Account

28. “Debit all Expense & Loses, Credit all Income & gain” is the rule of:

- A. Nominal Account
- B. Real Account
- C. Personal Account
- D. None of these

Answer: (A) Nominal Account

29. The rule for Real Account is:

- A. Debit the Receiver, Credit the Giver
- B. Debit what comes in, Credit what goes out
- C. Debit all Expense & Loses, Credit all Income & gain
- D. None of these

Answer: (b) Debit what comes in, Credit what goes out

30. ‘State Bank of India’ is an example of:

- A. Nominal Account
- B. Real Account
- C. Personal Account
- D. Impersonal Account

Answer:(C) Personal Account.

B.E.T SADATHUNNISA COLLEGE

Bismillahnagar, Bengaluru-29

POST BRIDGE COURSE MARKS LIST 2024-2025

SL.NO	Names	Marks(30)
1.	A Noor Saba	17
2.	Amrin Taj.M	26
3.	Anjum Fathima	AB
4.	Ayesha Firdouse	15
5.	Ayesha Siddiqua	AB
6.	Fathima Noorin	AB
7.	Fathima Zohra	AB
8.	Ghousia	22
9.	Hajira sultana	15
10.	Kausar Khanum	20
11.	Kulsum Fathima	11
12.	M.Javeria Kouser	23
13.	Misbha Kouser	19
14.	Mizbha Khanum	27
15.	Muskan	26
16.	Muskan	19
17.	Najwa Siddiqua	24
18.	Noorain Naaz	12
19.	Rabia Basri	12
20.	Rafiya Haleema	15
21.	Rukhaiya Khanum	AB
22.	Saba Kouser	22
23.	Sadiya Haleema	25
24.	Safina Fathima	18
25.	Seema	23
26.	Shabista Naz	22
27.	Shabnam Shezadi	18
28.	Shazia Kouser	22
29.	Shaziya Taj	21
30.	Sufia Meharaj	23
31.	Sumaiya Banu	AB
32.	Suzain Shariff	12
33.	Syeda Atiya sultana	19
34.	Syeda Faria	15
35.	Syeda Fasiha	15
36.	Syeda Harmain	AB
37.	Syeda Samrah Fathima	AB
38.	Tayaba Tasmiya	14
39.	Vidya Vani	13
40.	Afreen Begum	AB

Jabbar
Teacher

Fathima
Principal
Principal

B E T Sadathunnisa College
Bismillahnagar, B G Road Cross
Bengaluru - 560 029

B.A. COURSE 2024-2025 I SEM
REGISTER OF ATTENDANCE & FEES

Name of the Institute: **BEI Sedathunisa College**

FOR THE MONTH OF July 2024

Section: **I B Com**

Place: **Bengaluru**

Sl. No.	Admission No.	NAMES	Days												No. of days present	FEES		Date of payment																		
			1	2	3	4	5	6	7	8	9	10	11	12		13	14		15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Rs.
31		Sumaiya Banu	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31			
32		Suzain Shaifft	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31			
33		Syeda Atiya Sultan	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31			
34		Syeda Faris	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31			
35		Syeda Fasiha	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31			
36		Syeda Hameem	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31			
37		Syeda Samiah Fatima	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31			
38		Tarba Tasmia	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31			
39		Vidya Vani	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31			
40		Afreen Begam	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31			

[Signature]
 Principal
 BEI Sedathunisa College
 Bengaluru - 560019

26/11/24
30

B.E.T SADATHUNNISA COLLEGE

Bismillahnagar, Bangalore - 560029

Mizba Khanum

B.Com

POST BRIDGE COURSE TEST - FOR B.COM/BBA

BATCH 2024-25

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21. Capital + Liabilities = ?

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- A. Nominal Account
- B. Real Account
- C. Personal Account
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B.E.T SADATHUNNISA COLLEGE

Bismillahnagar, Bangalore - 560029

Name: Amrin Taj

Class: I B.com

Date: 22/7/24

POST BRIDGE COURSE TEST - FOR B.COM/BBA

BATCH 2024-25

06/30/24
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~~A. Nominal Account~~

B. Real Account

C. Personal Account

~~D. Impersonal Account~~