

B.E.T SADATHUNNISA COLLEGE

Bismillahnagar, Bangalore – 560029

BRIDGE COURSE REPORT - MANAGEMENT 2024-2025

The Department of Management, **B.E.T SADATHUNNISA COLLEGE** offered a 7-hour Bridge Course for the First Semester **B.B.A** students of Batch **2024-2025** from 8th July 2016 to 20th 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.B.A** curriculum 41 students attended the classes. Classes were conducted on various Basic Accounting Terms, Accounting Procedure, various types of Accounts, etc. Faculty members of the Department of Commerce **Mrs. Salma Fathima (Asst. Prof.)** and **Ms. Ayesha B B (Asst. Prof)**, **B.E.T SADATHUNNISA COLLEGE** handled the sessions and covered the modules. The modules contained Basic Accounting. Types of Accounts, and Preparation of Final Accounts. Examination was held for the same on **22nd of 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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BRIDGE COURSE SYLLABUS Bachelor of Business Administration 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 book keeping, 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 MARKS LIST Bachelor of Business Administration 2024-2025

| Sl. No | Name of the Student | Marks | Sl. No | Name of the Student | Marks |
|--------|---------------------|-------|--------|---------------------|-------|
| 1. | Asiya Anjum | 19 | 18. | Shaziya Saba | 15 |
| 2. | Umme Kulsum | 12 | 19. | Nuzhath Gufrana | 09 |
| 3. | Umme Ayman | 14 | 20. | Tasviya I | 15 |
| 4. | Arshiya Banu | 17 | 21. | Zaiba Khanum | 10 |
| 5. | Sultana Taj | 11 | 22. | Arshiya Taj | 16 |
| 6. | Shivani S | 09 | 23. | Fatiha Kouser | 22 |
| 7. | Khiba khanum | 19 | 24. | Syeda Shafin | 14 |
| 8. | Adiba | 12 | 25. | Sufiya Taj | 16 |
| 9. | Noorain Fathima | 16 | 26. | Saniya Kouser | 15 |
| 10. | Ayesha Saniya | 14 | 27. | Madiha Nayaz | 20 |
| 11. | Bi Bi Fathima | 12 | 28. | Haleema Fathima | 09 |
| 12. | Sheikh Shareen | 14 | 29. | Fathima Misba A | 15 |
| 13. | Ayesha Siddiqa | 14 | 30. | Ameena Fathima | 20 |
| 14. | Umme Aiman | 11 | 31. | Adeeba Fathima | 11 |
| 15. | Iqra siddiqua | 14 | 32. | Aliya Taj | 19 |
| 16. | Hajira Anjum | 15 | 33. | Mehak Taj | 15 |
| 17. | Sufiya Sanobar Khan | 19 | 35. | Arshiya Zainab Khan | 15 |


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

REGISTER OF ATTENDANCE & FEES



Name of the Institute

| Sl. No. | Admission No. | NAMES | July | | | | | | | | | | | |
|---------|---------------|---------------------|------|----|----|----|----|----|----|----|----|----|----|----|
| | | | 08 | 09 | 10 | 11 | 12 | 13 | 15 | 16 | 18 | 19 | 20 | 22 |
| 1 | | Adiba Fathima | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 2 | | Adiba | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 3 | | Adliya Taj | . | . | . | . | . | . | 1 | 2 | 3 | 4 | 4 | 5 |
| 4 | | Ameera Fathima | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 8 | 9 | 9 | 10 |
| 5 | | Asifa Khanum | 1 | 2 | 3 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 6 | | Arshiya Banu | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 7 | | Arshiya Taj | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 7 | 8 | 9 | 10 | |
| 8 | | Arshiya Zainab Khan | 1 | 2 | 2 | 3 | 3 | 3 | 4 | 4 | 5 | 6 | 7 | 8 |
| 9 | | Asiya Anjum | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 10 | | Ayesha Saniya | . | . | . | . | . | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 11 | | Ayesha Siddiqi | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 9 | 10 | 10 |
| 12 | | Bi Bi Ameera Khanum | 1 | 2 | 3 | 3 | 4 | 5 | 6 | 6 | 7 | 7 | 8 | 9 |
| 13 | | Bi Bi Fathima | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 14 | | Fasheen | . | . | . | . | . | 1 | 1 | 2 | 2 | 3 | 4 | 4 |
| 15 | | Fathima Misba A | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 16 | | Fatima Kouser | 1 | 2 | 2 | 3 | 4 | 5 | 6 | 7 | 7 | 8 | 8 | 8 |
| 17 | | Hajira Anjum | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 18 | | Halena Fathima | . | 1 | 2 | 3 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 6 |
| 19 | | Halima Sadiya | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 8 | 9 | 9 | 10 |
| 20 | | Hiba Khanum | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 21 | | Hubra Khanum | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 22 | | Nadiha Nayaz | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 23 | | Mehak Taj | . | . | . | . | . | . | 1 | 2 | 3 | 4 | 5 | 6 |
| 24 | | Noorain Fathima | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 25 | | Nuzhat Ghaffara | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 8 | 9 | 10 | 11 |
| 26 | | Saniya Kouser | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 8 | 9 | 10 | 11 |
| 27 | | Shagufta Khanum | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 28 | | Shazaya Banu | . | . | . | . | . | . | 1 | 2 | 3 | 3 | 4 | 5 |
| 29 | | Shazaya Saba | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 8 | 9 | 10 | 11 |
| 30 | | Shella Sharaan | 1 | 2 | 2 | 2 | 2 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |

Number present M

D. S. E

Out. M

E

No. on roll at the beginning of month

REGISTER OF ATTENDANCE & FEES



Name of the Institute _____

| Sl. No. | Admission No | NAMES | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
|---------|--------------|---------------------|---|---|----|----|----|----|----|----|----|----|----|----|
| | | | 8 | 9 | 10 | 11 | 12 | 13 | 15 | 16 | 17 | 19 | 20 | 21 |
| 31 | | Shivani . Sejwar | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 32 | | Sufiya Sanobar Khan | 1 | 2 | 2 | 3 | 3 | 3 | 4 | 4 | 5 | 6 | 7 | 8 |
| 33 | | Sufiya Taj | 1 | 2 | 3 | 4 | 5 | 5 | 5 | 6 | 7 | 8 | 9 | 10 |
| 34 | | Sultana Taj | 1 | 2 | 3 | 4 | 5 | 6 | 6 | 6 | 6 | 7 | 8 | 9 |
| 35 | | Syeda Shafiq | 1 | 2 | 3 | 4 | 5 | 6 | 6 | 6 | 6 | 7 | 8 | 9 |
| 36 | | Tasveya I | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 37 | | Umme Aiman . N | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 9 | 10 | 10 |
| 38 | | Umme Aiman . T | 1 | 2 | 3 | 4 | 4 | 5 | 6 | 7 | 8 | 8 | 9 | 10 |
| 39 | | Umme Kulsum | 1 | 1 | 2 | 2 | 3 | 3 | 4 | 5 | 5 | 6 | 7 | 8 |
| 40 | | Zaiba kharum | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 8 | 8 | 9 | 10 |

(Handwritten signatures)

(Signature of Principal)
Principal

BE T Sadathunnisa College
Bismillah Nagar, B G Road Cross
Bengaluru - 560 079

| | | | | | | | | | | | | | | | |
|----------------|--|---|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Number present | | M | | | | | | | | | | | | | |
| Date | | | | | | | | | | | | | | | |
| Total | | M | | | | | | | | | | | | | |
| | | F | | | | | | | | | | | | | |

B.E.T SADATHUNNISA COLLEGE

Bismillahnagar, Bangalore – 560029

POST BRIDGE COURSE TEST - FOR B.COM/BBA
BATCH 2024-25

Shagufta
Khanam
BBA

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

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.

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.

4. What are the long-term assets which do not have any physical existence?

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

7. When are balance sheets prepared?

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

8. 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.

9. 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 are due within one year or within a normal operating cycle.
- D. Obligations listed on the balance sheet not due for more than a year.

10. 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.

11. 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.

12. 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.

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

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

14. Recording financial transaction is part of?

- A. Analysis
- B. Auditing
- C. Recording
- D. Book Keeping.

15. Examining of financial information refers to?

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

16. Who is an external user of financial statements?

- A. Shareholders
- B. CEO
- C. Manager
- D. Creditor.

17. What are Liabilities?

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

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.

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.

20. Day book is also known as?

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

21. Capital + Liabilities = ?

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

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.

23. What occurs when expenses are greater than income?

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

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.

25. When does the capital of a company increases?

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

26. Revenue - Expenses =?

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

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

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

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.

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

30. 'State Bank of India' is an example of:

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