

Affiliated to the University of Calicut, ISO 9001-2015 Certified Accredited by NAAC with B++ grade

PG DEPARTMENT OF COMMERCE BRIDGE COURSE- 2023-2024

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Date of event: 18/09/2023

Faculty In-charge: Mr. Githin T James



Pongam, Koratty East, Thrissur District, Kerala State, India. Pin-680308. Phone +91 9605001987, 04802730340, 2730341, 2733573

www.naipunnya.ac.in, mail@naipunnya.ac.in



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REPORT OF BRIDGE COURSE CONDUCTED FOR THE ACADEMIC YEAR - 2023-2024

A Bridge course, an additional course, was provided for the newly admitted first year non-commerce students on the topic - Basics of accounting. The programme was inaugurated by Dr. Mathew Jose K, HoD of Commerce on 18/09/2023. Ms. Bindu Muraleedharan as well as Mr. Githin T James briefed the conduct of the program. The classes were handled by Dr. Mathew Jose K, Mr. Githin T James who is the co-ordinator for bridge course for accounting. The main objective of the course was to bridge the gap for non-commerce students who did not study accounting in their Plus two level. Also, to acquire conceptual knowledge of the fundamentals of the corporate accounting and the techniques of preparing the financial statements. It was conducted in the first semester itself before the commencement of the Second semester classes so that the second semester classes could be begun with the course on financial accounting with better comprehension. It was conducted after the normal class hours through offline mode. The entire modules were completed within 20 hours. Two test papers were conducted for the evaluation of their practical knowledge. 29 non commerce students from B.com/BBA stream attended the bridge course. We were able to fulfill our objectives through this bridge course.

Prepared by:

Githin T James (Faculty In-charge) Verified by:

Dr. Mathew Jose K (HoD, Dept of Commerce) Approved by:

Rev.Fr.Dr.Paulachan K.J (Principal)

List of Enclosures

1. Brochure

5. Attendance Sheet

2. List of students

6. Work Register

3. Photos of Inauguration 7. Screen shots

4. Syllabus

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BROCHURE



NAIPUNNYA INSTITUTE OF MANAGEMENT AND INFORMATION TECHNOLOGY (NIMIT)

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BRIDGE COURSE

Organised By: PG Department of Commerce

INAUGURATION CEREMONY

Date: 18th September

Time : 3.15 pm Venue : I B. COM C

Room No. 215,

Ground Floor, Main Block

For Non-Commerce Students

INAUGURATION BY:



Dr. Mathew Jose K., HoD, PG Dept. of Commerce, NIMIT.

Faculty Coordinator Githin T. James

Principal

Fr. Dr. Paulachan K. J.

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PHOTOGRAPHS / SCREENSHOTS





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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 Mahesweri and SK Mahashweri, Financial Accounting
- 3. Jain And Narang, Financial Accounting, Kalayani Publishers
- 4. R.L Gupta and Radhaswamy, Advanced Accounting, Sulthan Chand & Sons, New Delhi



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Topics Covered

No	Date	Faculty	Topics Covered		
1	18/09/2023	Inauguration - Dr Mathew Jose	Briefing		
2	19/09/2023	Dr Mathew Jose	Business , Industry and Commerce-Forms of Business Organization – Sole trader		
3	25/09/2023	Dr Mathew Jose and Mr. Githin	Business, Industry and Commerce-Forms of Business Organization – Sole trader		
4	26/09/2023	Mr. Githin	Sole trader- Features, Advantages and disadvantages		
5	03/10/2023	Mr. Githin	Partnership- Features – Advantages and Disadvantages, Joint Stock Companies- Features – Advantages and Disadvantages, Management of Companies		
6	04/10/2023	Mr. Githin	Partnership- Features – Advantages and Disadvantages, Joint Stock Companies- Features – Advantages and Disadvantages, Management of Companies		
7	05/10/2023	Mr. Githin	Journal, ledger		
8	13/10/2023	Mr. Githin	Journal, ledger		
9	20/10/2023	Mr. Githin	Journal, ledger, Trial Balance		
10	05/12/2023	Mr. Githin	Journal, ledger, Trial Balance		
11	08/01/2024	Mr. Githin	Final accounts of sole trading concerns - Trading and Profit & Loss Account		
12	23/01/2024	Mr. Githin	Final accounts of sole trading concerns - Trading and Profit & Loss Account		
13	02/02/2024	Mr. Githin	Final accounts of sole trading concerns - Trading and Profit & Loss Account		
14	13/02/2024	Mr. Githin	Balance Sheet-		

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