



MES COLLEGE ERUMELY

BRIDGE COURSE



2022-2023

MES COLLEGE ERUMELY

Dept. of Commerce

Bridge Course During the Academic Year 2022 -23

Subject : FUNDAMENTALS OF ACCOUNTING

OBJECTIVES- To familiarise the students with the basic accounting principles and practices in business.

Module-I Accounting – Introduction- meaning- Book keeping and Accounting – Objectives of Accounting - Accounting Principles- Concepts and Conventions- Double Entry System- Books of Accounts- Accounting Equation- Golden Rule of Accounting

Module-II Journal- Meaning – Journalising- Journal Entry- Simple and Compound Entries- opening Entry. (15 Hours)

Module-III Ledger - Form of an Account -Posting - Balancing of Accounts-Subdivision of Journals Purchase book- Sales Book - Cash book (simple, triple column)-Petty Cash book.

Module-IV Trial Balance - Meaning - Objects-Preparation-

Module-V Final Accounts-Trading and Profit and Loss Account- Balance Sheet (without adjustments)

NUMBER OF HOURS - 15

Kavilthi P.D
Kavilthi P.D
Class-in Charge

Shamla Beegom N. S.
29/9/22
SHAMLA BEEGOM N. S.
VICE PRINCIPAL
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Bridge Course 2022- 2023

B Com Co-operation

Attendance list

Sl No	Name of the Student	14-9-2022	15-9-2022	16-9-2022
1	Abdul Ahad	P	P	P
2	Afinsha P S	P	P	P
3	Anjana Panicker M A	P	P	P
4	Krishnendhu S	P	P	P
5	Sandra Soman	P	P	Ab

Kanilthas
Kanilthas. P. D
Class-in-Charge

Shamla Beegom N. S.
29/9/22
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Bridge Course Mark List 2022- 2023
B Com Co-operation

Sl No	Name of the Student	Assessment Test	Bridge Course Mark
1	Abdul Ahad	15	13
2	Afinsha P S	14	13
3	Anjana Panicker M A	11	12
4	Krishnendhu S	9	10
5	Sandra Soman	9	Absent

Kavitha
Kavitha P.D
Class-in-charge

Shamla Beegom N. S.
29/9/22
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BRIDGE COURSE ASSESSMENT

11

1. What is commerce?
☒ a. Related to Business b. agriculture c. Engineering d. Medicine
2. What is accounting?
☒ a. Commerce b. Banking c. Insurance ☒ d. Related to Final accounting
3. What is a Bank?
☒ a. Is business b. Hospital c. Post office ☒ d. Financial Institution
4. Who is the Prime Minister of India ?
a. Indira Gandhi b. Rajive Gandhi c. Modi D. Nehru
5. Kerala Chief Minister
a. Balagopal ☒ b. PinaraiVijayan c. K M Mani d. None of these
6. What is Journal ?
☒ a. Book of orginal entry b. Last entry C. Ledger account d. None of these
7. What is ledger account?
a. Final a/c b. P/L accounts c. Summary formof journal d. None of these
8. What is profit and loss a/c ?
a. Account of Profit or Loss b. Cash book ☒ c. Balance sheet of . None of these
9. What is Balance Sheet ?
☒ a. P/L a/c b. Loss ☒ c. Financial Stateement d. None of these
10. What is cash book ?
☒ a. Account of cash receipt and payment of cash b. journal c. Ledger d. None of these
11. Meaning of Trail Balance ?
☒ a. Ledger a/c b. Cash book ☒ d. List of ledger a/c None of these
12. What is a Bank reconciliation statement ?
a. Agreee with bank and cash b. jour entry c. Ledger d. P/L
13. What is contra entry ?
☒ a. Journal entry b. Cash c. Cash and Bank entry d. none of these
14. What is industry ?
a. Related to generation of product d b. product c. goods. D. none of these
15. Who is speaker of Kerala assembly
☒ a. PinaraiVijayan b. Shamseer c. monoj d. Rajesh
16. Who is the speaker of parliament
a. OM Birla b. Modi c. Rajnath d. Nadda
17. Who is union Finance minister ?
☒ a. NirmalaSeetharaman b. Modi ☒ c. Rajnath d. None of these
18. Which country is the fourth largest economy in the world
a. China b. India c. America d. None of these
19. Who is the Education minister of Kerala
☒ a. Sivankutty b. Vijayan c. Rajash d. None of these
20. Who is the President of India ?
a. Modi ☒ b. Moormu C.Nadda d. None of these



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a. ☒ Account of Profit or Loss b. Cash book c. Balance sheet of . None of these
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