

## SADHU VASWANI INSTITUTE OF MANAGEMENT STUDIES FOR GIRLS

**Unaided- Private, Linguistic Minority (Sindhi) Institute**Approved by A.I.C.T.E. Certified under ISO 9001:2015

Dr. B. H. Nanwani Director Affiliated to Savitribai Phule Pune University, NAAC Accredited with "B+" Grade **Institute Codes:** SPPU: IMMP016030, D.T.E.: 6614, AISHE: C-44578, AICTE: 1-21641511

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	CRITERION – I			
KEY INDICATOR	1.1- Curriculum Planning and Implementation			
METRIC NO.	1.1.1 - Effective Curriculum Delivery through a Well-Planned Documented Process			

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#### **BRIDGE COURSE**

#### (Basics of Accounting)

#### **Objective:**

1. To help students comprehend the main concepts and principles of Accounting.

#### **Syllabus**

Module 1: (2HRS.)

- Definition
- Importance and objectives of accounting
- Basic Accounting Terms with examples
- Meaning and Fundamentals of Double entry Book Keeping
- Source of Documents required for Accounting

Module 2: (1HR.)

- Accounting Concepts and Conventions
- Types/Classification of Accounts

Module 3: (3Hrs.)

- Journal
- Subsidiary Books
- Ledger
- Trial balance
- Bank Reconciliation
- No. of Hrs. for Exercises (5Hrs.)No. of Hrs. for Self-Study (5Hrs.)

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D.T.E. Institute Code: MB6614

#### Notice

Date: 11th September 2018

This is to inform that the following students have enrolled for Bridge Course in Accountancy.

Sr.No. Roll No.		Name of Student		
1	18110	Devkar Shivani Pradeep		
2	18113	Rohilla Monika Mehtabsingh		
3	18116	More Varsha Vikas		
4	18120	Baravkar Kajal Vilas		
5	18123	Bhosale Shweta Sahaji		
6	18129	Devkar Sayali Sanjay		
7	18134	Magnani Tejal Shyam		
8	18135	Sawant Aishwarya Ishwar		
9	18136	Wanjare Prajakta Dadasaheb		
10	18146	Somvanshi Mamata Sukhdev		
11	18147	Tiwari Anuradha Rambhilash		
12	18155	Ruchandani Mona Manohar		
13	18162	Balani Karisma Sunil		

The sessions will be conducted by Ms. Vaishali Patil, Asst. Professor as per the following Schedule:

Sr.	Day	Date	Time	Name of the faculty
No.				
1.	Tuesday	18 <sup>th</sup> September 2018	8.45 am -10.45 am	Ms. Vaishali Patil
2.	Wednesday	19th September 2018	8.45 am -10.45 am	Ms. Vaishali Patil
3.	Thursday	20th September 2018	8.45 am -10.45 am	Ms. Vaishali Patil

Venue: Class Room No. 24

ADMU VASHIKRI HISTITUTE OF MANAGEMENT STUDIES FOR GIRTS & KONEGARN ROAD, PUNE-411 DO



# Sadhu Vaswani Institute of Management Studies for Girls, Pune Bridge Course – Accounting for Business Decisions (A.Y.2018-2019) Attendance Sheet

Sr. No	Roll No.	Name of the students	1219118	शिशिष	19/1/18	Bilcipi	2019/18	2013/18
1.	18110	Devkar Shivani Pradeep	6	P	P	P	P	A
2.	18113	Rohilla Monika Mehtabsingh	P	P	P	A	P	P
3.	18116	More Varsha Vikas	P	P	A	P	P	P
4.	18120	Baravkar Kajal Vilas	P	P	P	P	P	A
5.	18123	Bhosale Shweta Sahaji	P	P	A	P	P	P
6.	18129	Devkar Sayali Sanjay	P	P	P	P	P	P
7.	18134	Magnani Tejal Shyam	P	P	P	P	P	P
8	18135	Sawant Aishwarya Ishwar	P	P	P	P	P	P
9	18136	Wanjare Prajakta Dadasaheb	P	P	P	A	P	P
10.	18146	Somvanshi Mamata Sukhdev	P	P	P	P	P	P
11.	18147	Tiwari Anuradha Rambhilash	R	P	P	P	P	A
12.	18155	Ruchandani Mona Manohar	P	P	P	A	P	P
13.	18162	Balani Karisma Sunil	P	P	P	A	P	P

MJ. vaishall patil (Course (o ordinator)



#### **BRIDGE COURSE**

#### (Basics of Accounting)

#### **Objective:**

1. To help students comprehend the main concepts and principles of Accounting.

#### **Syllabus**

Module 1: (2HRS.)

- Definition
- Importance and objectives of accounting
- Basic Accounting Terms with examples
- Meaning and Fundamentals of Double entry Book Keeping
- Source of Documents required for Accounting

Module 2: (1HR.)

- Accounting Concepts and Conventions
- Types/Classification of Accounts

Module 3: (3Hrs.)

- Journal
- Subsidiary Books
- Ledger
- Trial balance
- Bank Reconciliation
- ➤ No. of Hrs. for Exercises (5Hrs.)
- ➤ No. of Hrs. for Self-Study (5Hrs.)

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D.T.E. Institute Code; MB6614

#### **Notice**

Date: 10<sup>th</sup> September 2019

This is to inform that the following students have enrolled for Bridge Course in Accountancy.

Sr.No.	Roll No.	Name of Student
1	19101	Komal Panjwani
2	19102	Sayali Choudhari
3	19117	Ghone Rutuja Dattatray
4	19122	Gade Siddhi Bansi
5	19124	Dhabale Pranali Nanaji
6	19125	Ohol Apoorva Yeshwant
7	19132	Rajusth Tripti Nirmal
8	19137	Jyotsna Pawde
9	19146	Nihalani Kanchan Gulab
10	19148	Chandgadkar Harshali Sanjay

The sessions will be conducted by Ms. Vaishali Patil, Asst. Professor as per the following Schedule:

Sr. No.	Day	Date	Time	Name of the faculty
1.	Monday	16 <sup>th</sup> September 2019	8.45 am -10.45 am	Ms. Vaishali Patil
2.	Tuesday	17 <sup>th</sup> September 2019	8.45 am -10.45 am	Ms. Vaishali Patil
3.	Wednesday	18 <sup>th</sup> September 2019	8.45 am -10.45 am	Ms. Vaishali Patil

Venue: Classroom Room No. 24

Dr.B.H.Nanwani

**Director** 

DR. B. H. NANWANI

DIRECTOR SADHU VASWANI INSTITUTE OF MANAGEMENT STUDIES FOR GIRLS

& KOREGAON ROAD, PUNE-411 601



## Sadhu Vaswani Institute of Management Studies for Girls, Pune Bridge Course –Managerial Accounting (A.Y.2019-2020)

#### **Attendance Sheet**

Sr.	Roll	Name of the students	1619/19	161919	17/9/19	17/9/19	1819119	18/9/19
No	No.					0.5		
1.	19101	KOMAL PANJWANI	P	P	C	P	P	P
2.	19102	SAYALI CHOUDHARI	P	P	P	P	P	P
3.	19117	GHONE RUTUJA DATTATRAY	P	P	P	P	P	A
4.	19122	GADE SIDDHI BANSI	P	P	P	P	P	A
5.	19124	DHABALE PRANALI NANAJI	P	P	P	P	9	P
6.	19125	OHOL APOORVA YESHWANT	P	P	P	P	P	P
7.	19132	RAJUSTH TRIPTI NIRMAL	P	P	P	P	A	A
8	19137	JYOTSNA PAWDE	P	P	A	P	P	A
9	19146	NIHALANI KANCHAN GULAB	P	P	P	8	8	P
10.	19148	CHANDGADKAR HARSHALI SANJAY	A	1	P	P	P	1

Ms. vaishall Patil (Course co-ordinato)



## BRIDGE COURSE IN ACCOUNTANCY SYLLABUS

Topic / Sub-	Learning Obje	ectives	Resources	Expected Learning Outcomes
Topic	Subject Specific (Content Based)	Behavioural (Application based)	and Activities	
Introduction to Accounting	<ol> <li>1. Accounting- concept, objectives, advantages and limitations</li> <li>2. Types of accounting information;</li> <li>3. Users of accounting information</li> <li>4. Qualitative Characteristics of Accounting Information.</li> <li>5. Role of Accounting in Business.</li> <li>6. Basic Accounting Terms a) Business Transaction b) Capital c) Drawings</li> <li>d) Liabilities (Non-Current and Current).</li> <li>e) Assets (Non-Current, Current); Fixed assets (Tangible and Intangible)</li> </ol>	Understand the terminology used in business environment.	NCERT PPT	After going through this Unit, the students will be able to:  1. describe the meaning, significance, objectives, advantages and limitations of accounting in the modem economic environment  2. Identify / recognise the individual(s) and entities that use accounting information for serving their needs of decision making.  3. Explain the various terms used in accounting and differentiate between different related terms like current and non-current, capital and revenue.  4. Give examples of terms like business transaction, liabilities, assets, expenditure and purchases.

Topic / Sub-	Learning Obje	ctives	Resources	Expected Learning Outcomes	
Topic	Subject Specific (Content Based)	Behavioural (Application based)	and Activities		
Theory Base of Accounting	f) Expenditure (Capital and Revenue) g) Expense h) Income, Profit, Gain, i) Loss j) Purchase k) Sales, l) Goods, m) Stock n) Debtor, o) Creditor, p) Voucher, q) Discount (Trade discount and Cash Discount 1. Fundamental accounting assumptions: GAAP: Concept 2. Business Entity 3. Money Measurement, 4. Going Concern, 5. Accounting Period, 6. Cost Concept, 7. Dual Aspect, 8. Revenue Recognition, 9. Matching, 10. Full Disclosure, 11. Consistency, 12. Conservatism,	For given situations – identifying the principles applicable- Case Study approach	NCERT TS Grewal D K Goel	<ol> <li>State the meaning of fundamental accounting assumptions and their relevance in accounting.</li> <li>Describe the meaning of accounting assumptions and the situation in which an assumption is applied during the accounting process.</li> <li>Explain the meaning and objectives of accounting standards.</li> <li>Acknowledge the fact that recording of accounting transactions follows double entry system.</li> <li>Explain the bases of recording accounting transaction and to</li> </ol>	

Topic / Sub-	Learning Obje	ctives	Resources	Expected Learning Outcomes	
Topic	Subject Specific (Content Based)	Behavioural (Application based)	and Activities		
	<ul> <li>13. Materiality and</li> <li>14. Objectivity</li> <li>15. System of     Accounting.</li> <li>16. Basis of Accounting:     cash basis and accrual     basis</li> </ul>			appreciate that accrual basis is a better basis than cash system. 6. Explain the meaning, objective and characteristic of GST.	
Recording of Business Transactions	<ol> <li>Accounting Equation         Approach:     </li> <li>Meaning and Analysis,</li> </ol>	To analyse the transaction and its implications on	NCERT TS Grewal MS Excel	After going through this Unit, the students will be able to:  1. Explain the concept of accounting	
	Rules of Debit and Credit.	business		equation and appreciate that every transaction affects the accounting equation.  2. Explain the effect of a transaction (increase or decrease) on the assets, liabilities, capital, revenue and expenses.	
Recording of	1. Books of original entry –	Chart on rules as	NCERT	1. Understand the types of vouchers	
Business Transactions	Journal 2. Special Purpose books: a) Cash Book: Simple,	per traditional approach	TS Grewal D K Goel	<ul><li>2. Develop understanding of passing journal entries</li><li>3. Be able to prepare cash book</li></ul>	
	cash book with bank column and petty cashbook b) Purchase book c) Sales book d) Purchases return book e) Sales return book	Chart on rules as per Modern approach		<ul><li>4. Be able to prepare petty cash book</li><li>5. Be able to prepare different types of subsidiary books.</li></ul>	

Topic / Sub- Topic	Learning Obje	ctives	Resources	Primarked I	
	Subject Specific (Content Based)	Behavioural (Application based)	and Activities	Expected Learning Outcomes	
Recording of Business Transactions	Ledger: 1. Format, 2. Posting from journal and subsidiary books 3. Balancing of accounts  Trial balance: Concept Preparing a TB – after doing journal and ledger for the given business.	Students to be divided in groups of 5 each.  A business needs to be assumed and appropriate books to be prepared.  Ledger accounts and TB to be prepared of the given business	NCERT TS Grewal D K Goel	1. Understand the concept of Ledger Accounts. 2. Be able to balance the accounts. 3. Students should be able to analyse the meaning of debit and credit balance 4. Be able to do analysis of ledger accounts and frame the connecting transactions. 5. Be able to tell the significance of trial balance 6. Be able to do journal, ledger and prepare the trial balance.	

Ms. Vaishali Patil Faculty



## SADHU VASWANI INSTITUTE OF MANAGEMENT STUDIES FOR GIRLS

Unaided- Private, Linguistic Minority (Sindhi) Institute Approved by A.I.C.T.E. Certified under ISO 9001:2015

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15 February 2021

#### NOTICE

#### BRIDGE COURSE

This is to inform the following students have enrolled for Bridge Course in Accountancy. The sessions will commence from  $18^{th}$  February 2021 onwards and will be conducted by Ms. Vaishali Patil, Asst. Professor.

Sr. No	Roll No	Name of Student			
1	20101	KHAN KANIZFATEMA IFTEKHAR			
2	20107	RASKAR POOJA PANDURANG			
3	20108	SHINDE SABURI NANDKISHORE			
4	20121	GAWARE SHRUTIKA RAJARAM			
5	20123	ANUJA JAGDALE			
6	20124	PATIL MRUNALI VILAS			
7	20125	PARISHWETA KRUSHNARAO GULHANE			
8	20126	KALPANA B SINGH			
9	20128	DALVI RUCHA VINOD			
10	20131	SHINDE SHRADHA DEEPAK			
11	20132	FALAK ZAFFAR BAIG			
12	20133	DAMINI PRAMOD PANDE			
13	20134	BHOUTMANGE POONAM JAYANTIPRASAD			
14	20143	VISHWASE KOMAL CHHABURAO			
15	20144	THORAT RUTUJA SHRIRANG			
16	20145	YADAV VAISHNAVI YASHAWANT			
17	20151	DAVE SHUBHANGI SHASHIKANT			
18	20155	LATHI RUCHA DILIP			
19	20162	SAWANT SAIMA SALEEM			
20	20163	RAJPAL DIKSHA HEMANT			

Dr. B.H.Nanwani Director

DR. B. H. NANWANI

DIRECTOR
SAOHU MASMAM DISTITUTE OF MANAGEMENT STUDIES FOR GIRLS
E. KOREGADN ROAD, PUNE-411 001



6, Koregaon Road, Pune – 411001. Ph. 020-26054491 Fax: 020-26054481 Website: www.svims-pune.edu.in. Email: director@svims-pune.edu.in.

## BRIDGE COURSE IN ACCOUNTANCY ATTENDANCE SUMMARY

Roll No	Name of Student	18 भिय	27/44	B13124	HINH	1 स शय	1यात्राय
20101	KHAN KANIZFATEMA IFTEKHAR	P	P	A	P	P	P
20107	RASKAR POOJA PANDURANG	A	8	P	8	A	P
20108	SHINDE SABURI NANDKISHORE	P	6	A	P	8	A
20121	GAWARE SHRUTIKA RAJARAM	8	8	0	8	P	A
20123	ANUJA JAGDALE	P	P	P	A	P	P
20124	PATIL MRUNALI VILAS	8	P	A	P	P	P
20125	PARISHWETA KRUSHNARAO GULHANE	P	9	P	P	P	A
20126	KALPANA B SINGH	1	P	P	P	A-	P
20128	DALVI RUCHA VINOD	9	P	P	P	P	A
20131	SHINDE SHRADHA DEEPAK	P	P	P	A	P	P
20132	FALAK ZAFFAR BAIG	8	6	P	P	P	A
20133	DAMINI PRAMOD PANDE	9	0	9	0	A	P
20134	BHOUTMANGE POONAM JAYANTIPRASAD	8	0	1	P	P	P
20143	VISHWASE KOMAL CHHABURAO	1	P	8	6	8	P
20144	THORAT RUTUJA SHRIRANG	A	9	P	0	P	P
20145	YADAV VAISHNAVI YASHAWANT	8	1	A	P	8	P
20151	DAVE SHUBHANGI SHASHIKANT	9	P	8	A	8	P
20155	LATHI RUCHA DILIP	8	A	A	P	P	P
20162	SAWANT SAIMA SALEEM	16	8	P	A	P	P
20163	RAJPAL DIKSHA HEMANT	A	9	P	P	A	P

Ms. Vaishali Patil Faculty

> 6, Koregaon Road, Pune – 411001. Ph. 020-26054491 Fax; 020-26054481 Website: www.svims-pune.edu.in, Email: director@svims-pune.edu.in

## BRIDGE COURSE IN ACCOUNTANCY SYLLABUS

Topic / Sub-	Learning Obje	ctives	Resources	Expected Learning Outcomes
Topic	Subject Specific (Content Based)	Y =		
Introduction to Accounting	<ol> <li>1. Accounting- concept, objectives, advantages and limitations</li> <li>2. Types of accounting information;</li> <li>3. Users of accounting information</li> <li>4. Qualitative Characteristics of Accounting Information.</li> <li>5. Role of Accounting in Business.</li> <li>6. Basic Accounting Terms a) Business Transaction b) Capital c) Drawings</li> <li>d) Liabilities (Non-Current and Current).</li> <li>e) Assets (Non-Current, Current); Fixed assets (Tangible and Intangible)</li> </ol>	Understand the terminology used in business environment.	NCERT PPT	After going through this Unit, the students will be able to:  1. describe the meaning, significance, objectives, advantages and limitations of accounting in the modem economic environment  2. Identify / recognise the individual(s) and entities that use accounting information for serving their needs of decision making.  3. Explain the various terms used in accounting and differentiate between different related terms like current and non-current, capital and revenue.  4. Give examples of terms like business transaction, liabilities, assets, expenditure and purchases.

Topic / Sub-	Learning Obje	ctives	Resources	Expected Learning Outcomes	
Topic	Subject Specific (Content Based)	Behavioural (Application based)	and Activities		
Theory Base of Accounting	f) Expenditure (Capital and Revenue) g) Expense h) Income, Profit, Gain, i) Loss j) Purchase k) Sales, l) Goods, m) Stock n) Debtor, o) Creditor, p) Voucher, q) Discount (Trade discount and Cash Discount 1. Fundamental accounting assumptions: GAAP: Concept 2. Business Entity 3. Money Measurement, 4. Going Concern, 5. Accounting Period, 6. Cost Concept, 7. Dual Aspect, 8. Revenue Recognition, 9. Matching, 10. Full Disclosure, 11. Consistency, 12. Conservatism,	For given situations – identifying the principles applicable- Case Study approach	NCERT TS Grewal D K Goel	<ol> <li>State the meaning of fundamental accounting assumptions and their relevance in accounting.</li> <li>Describe the meaning of accounting assumptions and the situation in which an assumption is applied during the accounting process.</li> <li>Explain the meaning and objectives of accounting standards.</li> <li>Acknowledge the fact that recording of accounting transactions follows double entry system.</li> <li>Explain the bases of recording accounting transaction and to</li> </ol>	

Topic / Sub-	Learning Obje	ctives	Resources	Expected Learning Outcomes	
Topic	Subject Specific (Content Based)	Behavioural (Application based)	and Activities		
	<ul> <li>13. Materiality and</li> <li>14. Objectivity</li> <li>15. System of     Accounting.</li> <li>16. Basis of Accounting:     cash basis and accrual     basis</li> </ul>			appreciate that accrual basis is a better basis than cash system. 6. Explain the meaning, objective and characteristic of GST.	
Recording of	1. Accounting Equation	To analyse the	NCERT	After going through this Unit, the students	
Business	Approach:	transaction and its	TS Grewal	will be able to:	
Transactions	2. Meaning and Analysis, Rules of Debit and Credit.	implications on business	MS Excel	<ol> <li>Explain the concept of accounting equation and appreciate that every transaction affects the accounting equation.</li> <li>Explain the effect of a transaction (increase or decrease) on the assets, liabilities, capital, revenue and expenses.</li> </ol>	
Recording of	1. Books of original entry –	Chart on rules as	NCERT	1. Understand the types of vouchers	
Business Transactions	Journal 2. Special Purpose books: a) Cash Book: Simple, cash book with bank column and petty cashbook b) Purchase book c) Sales book d) Purchases return book	per traditional approach  Chart on rules as per Modern approach	TS Grewal D K Goel	<ol> <li>Develop understanding of passing journal entries</li> <li>Be able to prepare cash book</li> <li>Be able to prepare petty cash book</li> <li>Be able to prepare different types of subsidiary books.</li> </ol>	
	e) Sales return book				

Topic / Sub-	Learning Obje	ctives	Resources and Activities	Expected Learning Outcomes	
Topic	Subject Specific (Content Based)	Behavioural (Application based)			
Recording of	Ledger:	Students to be	NCERT	1. Understand the concept of Ledger	
Business	1. Format,	divided in groups	TS Grewal	Accounts.	
Transactions	<ul> <li>2. Posting from journal and subsidiary books</li> <li>3. Balancing of accounts</li> <li>Trial balance: Concept Preparing a TB – after doing journal and ledger for the given business.</li> </ul>	of 5 each. A business needs to be assumed and appropriate books to be prepared.  Ledger accounts and TB to be prepared of the given business	D K Goel	<ol> <li>2. Be able to balance the accounts.</li> <li>3. Students should be able to analyse the meaning of debit and credit balance</li> <li>4. Be able to do analysis of ledger accounts and frame the connecting transactions.</li> <li>5. Be able to tell the significance of trial balance</li> <li>6. Be able to do journal, ledger and prepare the trial balance.</li> </ol>	

Ms. Vaishali Patil Faculty

Approved by AICTE - Affiliated to SPPU - NAAC Accredited with B+ Grade ISO 9001:2015 Management Institute

D.T.E. Institute Code: MB6614

Date: 10-02-2022

#### **Notice**

This is to inform that the following students have enrolled for Bridge Course in Accountancy.

Sr.No.	Roll	Name of Student	
	No.		
1	21102	Sayali Kawade	
2	21103	Isha Alamchandani	
3	21111	Mahima Sachdev	
4	21112	Vipashyana Sonawane	
5	21119	Asawari Nawale	
6	21121	Roshani D. Chaudhari	
7	21123	Rutuja Parkhi	
8	21124	Nandini R. Verma	
9	21127	Shreya Vibhute	
10	21131	Pranali Matte	
11	21135	Manasi Shinde	
12	21140	Vaishnavi Nimbhorkar	
13	21141	Kajal G. Malke	
14	21143	Ria Yamarapu	
15	21154	Ankita Vyas	
16	21158	Resham Puglia	
17	21167	Pratiksha Ransing	

The sessions will be conducted by Ms. Vaishali Patil, Asst. Professor as per the following Schedule:

Sr. No.	Day	Date	Time	Name of the faculty
1.	Monday	14-02-2022	9.45am-10.45am	Ms. Vaishali Patil
2.	Tuesday	15-02-2022	9.45am-10.45am	Ms. Vaishali Patil
3.	Wednesday	16-02-2022	9.45am-10.45am	Ms. Vaishali Patil
4.	Thursday	17-02-2022	9.45am-10.45am	Ms. Vaishali Patil
5.	Wednesday	23-02-2022	9.45am-10.45am	Ms. Vaishali Patil
6.	Wednesday	09-03-2022	9.45am-10.45am	Ms. Vaishali Patil

Venue: Smart Classroom, 2nd Floor

6, Koregaon Road, Pune 411001. Ph. 020-26054491 Fax: 020-26054481 Website Www.001his-pune.edu.in, Email: director@svims-pune.edu.in

#### **MBA-I**

## Attendance Sheet: Bridge course in Basics of Accounting

#### **List of Students**

Sr.	Roll	Name of Student	sign	sign	sign	sign	sign	sign
No.	No.						8	
		Date	14-02-2022	15-02-	16-02-2022	17-02-	23-02-2022	09-03-2022
		Time	9.45am-	2022 9.45am-	9.45am-	2022 9.45am-	0.45	0.45
		Time	10.45am	10.45am	10.45am	9.43am- 10.45am	9.45am- 10.45am	9.45am- 10.45am
1	21102	Sayali Kawade	A	A	A	A	A-	A
2	21103	Isha Alamchandani		A		A	A	9_
3	21111	Mahima Sachdev	Malina	Halim	Maline	Malim	Malina	Maline
4	21112		Honor	& A	Jan	A	fu	f-
5	21119	Asawari Nawale	Alland	Mary	A	Ment	A	Wland.
6	21121	Roshani D. Chaudhari	Els	Cerr.	Phy	alu	an.	Cell
7	21123	Rutuja Parkhi	A	Rutyi	Rutajo	Restrye	Rusyi	Retuje
8	21124	Nandini R. Verma	Fruns.	River	Runes	Quina	Quina	Ring
9	21127	Shreya Vibhute	Avery	A Company	Trut	Loude	Dougs	Line
10	21131	Pranali Matte	Winalt	Statesta	A.	A.	(2) heatte	Quellette
11	21135	Manasi Shinde	(Mapasa	Moran	WMA	Warse	Mary	Wing -
12	21140	Vaishnavi Nimbhorkar	Vous	Voush	Noi8h	Voish	- Noish	Voise.
13	21141	Kajal G. Malke	Analke	Pnake	(Knalke	pA)	Phale	A
14	21143	Ria Yamarapu	Figs.	(lix	Tix.	Rive	A	R. W
15	21154	Ankita Vyas	Pany	Alis	Andria	alie	Arlak	The same
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17	21167	Pratiksha Ransing	My .	any	ay_	A	84	A

Ms. vaishali R. Paril (Course Co-ordinator)

## BRIDGE COURSE IN ACCOUNTANCY SYLLABUS

Topic / Sub-	Learning Obje	ctives	Resources	Expected Learning Outcomes
Topic	Subject Specific (Content Based)	Y =		
Introduction to Accounting	<ol> <li>1. Accounting- concept, objectives, advantages and limitations</li> <li>2. Types of accounting information;</li> <li>3. Users of accounting information</li> <li>4. Qualitative Characteristics of Accounting Information.</li> <li>5. Role of Accounting in Business.</li> <li>6. Basic Accounting Terms a) Business Transaction b) Capital c) Drawings</li> <li>d) Liabilities (Non-Current and Current).</li> <li>e) Assets (Non-Current, Current); Fixed assets (Tangible and Intangible)</li> </ol>	Understand the terminology used in business environment.	NCERT PPT	After going through this Unit, the students will be able to:  1. describe the meaning, significance, objectives, advantages and limitations of accounting in the modem economic environment  2. Identify / recognise the individual(s) and entities that use accounting information for serving their needs of decision making.  3. Explain the various terms used in accounting and differentiate between different related terms like current and non-current, capital and revenue.  4. Give examples of terms like business transaction, liabilities, assets, expenditure and purchases.

Topic / Sub-	Learning Obje	ctives	Resources	Expected Learning Outcomes	
Topic	Subject Specific (Content Based)	Behavioural (Application based)	and Activities		
Theory Base of Accounting	f) Expenditure (Capital and Revenue) g) Expense h) Income, Profit, Gain, i) Loss j) Purchase k) Sales, l) Goods, m) Stock n) Debtor, o) Creditor, p) Voucher, q) Discount (Trade discount and Cash Discount 1. Fundamental accounting assumptions: GAAP: Concept 2. Business Entity 3. Money Measurement, 4. Going Concern, 5. Accounting Period, 6. Cost Concept, 7. Dual Aspect, 8. Revenue Recognition, 9. Matching, 10. Full Disclosure, 11. Consistency, 12. Conservatism,	For given situations – identifying the principles applicable- Case Study approach	NCERT TS Grewal D K Goel	<ol> <li>State the meaning of fundamental accounting assumptions and their relevance in accounting.</li> <li>Describe the meaning of accounting assumptions and the situation in which an assumption is applied during the accounting process.</li> <li>Explain the meaning and objectives of accounting standards.</li> <li>Acknowledge the fact that recording of accounting transactions follows double entry system.</li> <li>Explain the bases of recording accounting transaction and to</li> </ol>	

Topic / Sub-	Learning Obje	ctives	Resources	Expected Learning Outcomes	
Topic	Subject Specific (Content Based)	Behavioural (Application based)	and Activities		
	<ul> <li>13. Materiality and</li> <li>14. Objectivity</li> <li>15. System of     Accounting.</li> <li>16. Basis of Accounting:     cash basis and accrual     basis</li> </ul>			appreciate that accrual basis is a better basis than cash system. 6. Explain the meaning, objective and characteristic of GST.	
Recording of	1. Accounting Equation	To analyse the	NCERT	After going through this Unit, the students	
Business	Approach:	transaction and its	TS Grewal	will be able to:	
Transactions	2. Meaning and Analysis, Rules of Debit and Credit.	implications on business	MS Excel	<ol> <li>Explain the concept of accounting equation and appreciate that every transaction affects the accounting equation.</li> <li>Explain the effect of a transaction (increase or decrease) on the assets, liabilities, capital, revenue and expenses.</li> </ol>	
Recording of	1. Books of original entry –	Chart on rules as	NCERT	1. Understand the types of vouchers	
Business Transactions	Journal 2. Special Purpose books:	per traditional approach	TS Grewal D K Goel	2. Develop understanding of passing journal entries	
Transactions	a) Cash Book: Simple, cash book with bank column and petty cashbook b) Purchase book c) Sales book d) Purchases return book e) Sales return book	Chart on rules as per Modern approach	D K Goei	<ul><li>3. Be able to prepare cash book</li><li>4. Be able to prepare petty cash book</li><li>5. Be able to prepare different types of subsidiary books.</li></ul>	

Topic / Sub-	Learning Objectives		Resources	Expected Learning Outcomes			
Topic	Subject Specific (Content Based)	Behavioural (Application based)	and Activities				
Recording of Business Transactions	Ledger: 1. Format, 2. Posting from journal and subsidiary books 3. Balancing of accounts  Trial balance: Concept Preparing a TB – after doing journal and ledger for the given business.	Students to be divided in groups of 5 each.  A business needs to be assumed and appropriate books to be prepared.  Ledger accounts and TB to be	NCERT TS Grewal D K Goel	<ol> <li>Understand the concept of Ledger Accounts.</li> <li>Be able to balance the accounts.</li> <li>Students should be able to analyse the meaning of debit and credit balance</li> <li>Be able to do analysis of ledger accounts and frame the connecting transactions.</li> <li>Be able to tell the significance of trial balance</li> <li>Be able to do journal, ledger and prepare the trial balance.</li> </ol>			
		prepared of the given business					

Ms. Vaishali Patil Faculty

Approved by AICTE - Affiliated to SPPU - NAAC Accredited with B+ Grade ISO 9001:2015 Management Institute



D.T.E. Institute Code: MB6614

Date: 19th November, 2022

#### **Notice**

This is to inform that the following students have enrolled for Bridge Course in Accountancy.

Sr.No.	Roll	Name of Student		
	No.			
1	22124	Hetal Vipul Yadav		
2	22125	Dhumal Priyanka Sadashiv		
3	22126	Kodag Priyanka Appaso		
4	22127	Gayatri Sandbhor		
5	22128	Kandhari Jasmine Charanjit Singh		
6	22130	Raut Yashashri Raju		
7	22132	Dembda Devanshi Jawahar		
8	22136	Kharwade Dipti Ashok		
9	22140	Dhale Vaishnavi Taranath		
10	22141	Akanksha Kumari		
11	22142	Pooja Sunil Kute		
12	22143	Soniya Dilip Jadhav		
13	22148	Lalkot Tasmiya Salim		
14	22152	Patil Vrushali Vijaysing		
15	22153	Khan Khatija Shahista		
16	22157	Chaudhari Nayana Sunil		

The sessions will be conducted by Ms. Vaishali Patil, Asst. Professor as per the following Schedule:

Sr.	Day	Date	Time	Name of the		
No.				faculty		
1.	Monday	28 <sup>th</sup> November, 2022	9.45 am -10.45 am	Ms. Vaishali Patil		
2.	Tuesday	29 <sup>th</sup> November,2022	9.45 am -10.45 am	Ms. Vaishali Patil		
3.	Wednesday	30 <sup>th</sup> November, 2022	9.45 am -10.45 am	Ms. Vaishali Patil		
4.	Thursday	1 <sup>st</sup> December, 2022	9.45 am -10.45 am	Ms. Vaishali Patil		
5.	Friday	2 <sup>nd</sup> December, 2022	9.45 am -10.45 am	Ms. Vaishali Patil		
6.	Saturday	3 <sup>rd</sup> December, 2022	9.45 am -10.45 am	Ms. Vaishali Patil		
Venue: Smart Classroom, 2nd Floor						

Dr.B.H. Nanwani

Director



#### **MBA-I**

### Attendance Sheet: Bridge course in Basics of Accounting

#### List of Students

Sr.No.	Roll	Name of Student	sign	sign	sign	sign	sign	sign
	No.	Date	Delular	24/11/22	on la la a	1112 /20	2 121	2/12/20
			9.45	-	1			2.45
		Time	10.45	1010-45	to 10-45	7/10.45	12/04/5	to 10.45
1	22124	Hetal Vipul Yadav	A	A	A	auti	lul.	A
2	22125	Dhumal Priyanka Sadashiv /	Poly	Bon	PSN	Podul	Psylv	PSM
3	22126	Kodag Priyanka Appaso -	Nools	A	A	Mario	Hoody	Accep
4	22127	Gayatri Sandbhor	Rayal	Tago	Day	Cary	Crew	A
5	22128	Kandhari Jasmine Charanjit Singh	ALT.	A	VA	A.	A	<b>3</b>
6	22130	Raut Yashashri Raju	MA	W	S	No	gue	Mil
7	22132	Dembda Devanshi Jawahar >	A	A	A	A	What .	A
8	22136	Kharwade Dipti Ashok	Dist	Siet	Chapter	Quet	aug ?	A
9	22140	Dhale Vaishnavi Taranath	whoh	John	yohy	John	Agh	A
10	22141	Akanksha Kumari	Rouse	Alexander	Alexan	A.	Albanta	-A
11	22142	Pooja Sunil Kute	Strip	Story	Ship!	A	Shap.	Sur
12	22143	Soniya Dilip Jadhav -	Suy	Sanda	Sunga	A	Sienjo	Emple
13	22148	Lalkot Tasmiya Salim	THE	Stulk	Jelus	apor	A	A
14	22152	Patil Vrushali Vijaysing /	A	( Deal	W BU	wall	- yeur	A
15	22153	Khan Khatija Shahista	8	de	1	A		4
16	22157	Chaudhari Nayana Sunil -	with.	A	Hay	A	A	A

Ms. vaishali R. Patil (Course co-ordinator)

DR. B. H. NANWANI
DIRECTOR
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