

FY B.COM  
SEMESTER I  
2024-25

UG Bridge Course in Accountancy (For those who have not studied Accountancy/Book keeping in earlier years)

Course Syllabus

Course Title	<b>Financial Accounting Bridge Course</b>
Course Credits	1
Course Outcomes	Upon completion of this Foundation course, learners will achieve the following:
	1. Gain a understanding of the basic accounting principles used in Financial Accounting.
	2. Develop the ability to pass various journal entries in the course of solving any accountancy problems.
	3. Acquire knowledge of various books of accounts maintained to kee record of accounts of any business or commercial and non commercial concerns.
	4. Cultivate the skills to interpret and apply knowledge related to various accounts maintained in practical life and finalise the accounts of Proprietary concern and partnership firm.
Module 1 (7 hours)	
Learning Outcomes	After learning the module, learners will be able to
	Know basic accounting concepts and accounting procedure
Content Outline	<b>Introduction to Book Keeping and Accountancy</b> 1. Introduction to Book- Keeping and Accountancy 2. Meaning and Fundamentals of Double Entry Book-Keeping 19 3. Journal, Ledger, Subsidiary Books & Bank Reconciliation Statement 4. Depreciation 5. Rectification of Errors 6. Final Accounts of a Proprietary Concern
Module 2 (8 hours)	
Learning Outcomes	After learning the module, learners will be able to
	<b>Accounts of Partnership Firms</b>
Content Outline	<b>Partnership Firm Accounts and Introduction to Company Accounts</b> 1. Introduction to Partnership and Partnership Final Accounts 2. Accounts of 'Not for Profit' Concerns 3. Reconstitution of Partnership (Admission, Retirement and Death of Partner) 4. Dissolution of Partnership Firm 5. Bills of Exchange 6. Company Accounts – Issue of Shares

**References:**

1. R.L.Gupta (2019), Advance Accountancy, Sultan Chand & Sons - Delhi
2. Shukla & Grewal (2008), Advance Accountancy, S. Chand & Co - Delhi
3. S.N.Maheshwari (2019), Advanced Accounting, Vikas Publication –Delhi