

Bride Course - 2022-23.

BA 1st year-23

Attendance

No	Name of the Student	Group	No of class															
			Date	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			1/11	2/11	3/11	4/11	5/11	14/11	15/11	16/11	17/11	18/11	19/11	20/11	21/11	22/11	23/11	24/11
1	T. Anusha	BPC	P	P	P	-	P	P	P	P	P	P	P	P	P	P	P	P
2	P. Anusha	BIPC	P	-	P	P	P	P	P	P	P	P	P	P	P	P	P	P
3	V. Mamatha	BIPC	P	P	P	P	P	P	-	P	P	P	P	P	P	P	P	P
4	K. Sri Latha	voctl	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
5	Durga	voctl	P	P	P	-	P	P	P	P	P	P	P	P	P	P	P	P
6	J. Nandini	voctl	P	P	P	P	P	P	P	P	P	P	P	P	P	-	P	P
7	J. Shirisha	voctl	P	P	-	P	P	P	P	P	P	P	P	P	P	P	P	P
8	G. Latha	"	P	-	P	P	P	P	-	P	P	P	P	P	P	P	P	P
9	E. Pushpalatha	"	P	P	P	P	P	P	P	P	-	-	P	P	P	-	P	P
10	E. Vajshnavi	"	P	P	-	P	P	P	P	P	P	P	P	P	P	P	P	P
11	Y. Archana	"	P	P	P	-	P	P	P	P	P	P	P	P	P	P	P	P
12	A. Bhumiika	"	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
13	Y. Venkateshwari	"	P	-	P	-	P	P	-	P	P	P	P	P	P	P	P	P
14	Y. Krishnaveni	"	P	P	P	P	P	P	P	P	-	P	P	P	P	P	P	P
15	B. Chandana	"	P	-	P	P	P	P	P	P	P	P	P	P	P	-	P	P
16	J. Swathi	"	P	P	P	-	P	P	P	P	P	P	P	P	P	P	P	P
17	D. Renuka	"	P	P	P	P	P	P	P	P	P	P	P	P	P	-	P	P
18	K. Poojitha	"	P	-	P	P	P	P	P	P	P	P	P	P	P	P	P	P
19	J. Sruthi	"	P	P	P	P	P	P	P	P	P	-	P	P	P	-	P	P
20	D. kalyani	"	-	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
21	S. Renuka	"	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
22	K. Swathi	MPC	-	P	P	P	P	P	P	P	P	P	P	P	P	-	P	P
23	B. Lavanya	voctl	D	P	P	-	P	P	P	P	P	P	P	P	P	P	P	P
24	D. Bhavani	"	D	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
25	G. Murindra	"	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
26	K. Nandini	"	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
27	Anitha	MPC	P	P	P	P	P	P	P	P	P	-	-	P	P	P	P	P
28	K. Swathi	MPC	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
29	R. Lkhitha	BIPC	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
30	B. Baaleshwari	voctl	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
31	S. Renuka	voctl	P	P	P	P	P	P	P	P	P	P	-	P	P	P	P	P
32	N. Sri laxmi	MPHW	P	P	P	P	P	P	-	P	P	P	P	P	P	P	P	P
33	S. Anitha	voctl	P	P	P	P	P	P	-	P	P	P	P	P	P	P	P	P

Dept of Political Science.

① P. Anusha Bipc Inter
As a student Bipc
In my Intermediate.
But the interest of mine
has been changed to become
a civil servant, so I
joined BA and quite
satisfied

② K. Swathi: MPC Inter
When I completed Inter
MPC I got thought to take
Degree course of BA.
Because I have interest on
TSPSC.

③ T. Nandini
నేను ఎంబీబీఎస్లో చేరాలని
చింతించే వరకూ BA
చదివే నా రాజ్యం, కాబట్టి
నాకు, బాంబ్ యాక్సిడెంట్
Lawyer కి సంబంధం ఉంది.

Dept. of Economics

27

1. A. Jaya Sai

As i studied MPC in my intermediate, but the interest of mine has been changed to become a civil servant, So i joined in the course of B.A and quite satisfied

2. D. Swathi

Studying intermediate changed my mind self of to we part of TSPSC interest in that mood to take degree of course BA and through Tam m.p.c candidate.

3. T. Fathima

To we an achiever in group - 2 made me to join B.A of degree, through i was an M.P.C Candidate in intermediate.

K. Radhika

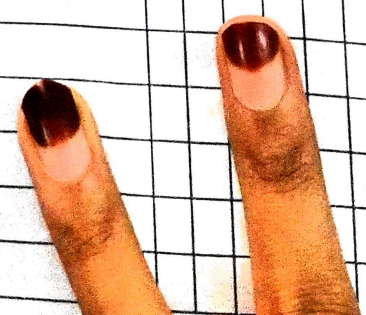
నేను ఇంటర్మీడియట్లో M.L.T వాయిదా Degree lo B.A ప్రాఫెసు అనుకోవాలనుకుంటున్నాను. Further use అవుతుంది. అనుకుంటున్నాను.

M. pushpalatha

నేను ఇంటర్మీడియట్లో PSTT చేతను SAS రోజు సందేశాలు వ్రాసే నేను Degree lo B.A ప్రాఫెసు అనుకోవాలని అనుకుంటున్నాను ఎందుకంటే future lo నా use అవుతుంది అనుకుంటున్నాను.

ATTENDANCE REGISTER OF B.com-I Bridge course YEAR 2022-23

ROLL NO.	NAME OF THE STUDENT	MONTH													
		November													
		DATE	25	26	28	29	30	1	2	3	5	6	7	8	9
		INITIAL OF LECTURER	A	A	A	A	A	A	A	A	A	A	A	A	A
NO. OF LECTURES	1	2	3	4	5	6	7	8	9	10	11	12	13		
11 1059	D. Sai poornima	X	X	X	X	X	X	a	X	X	X	X	a	1	
11 1005	A. Divya	X	X	a	X	a	X	X	X	X	X	X	X	2	
														3	
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CHAPTER-1
INTRODUCTION

Accounting Terms:

- 1 Business: It is an activity which involves exchange of goods services with the intention of earning income and profit
- 2 Business Transaction: It refers to any transaction dealing or event which involves transfer of money or money's worth between two parties. Events like purchase and sale of goods, receipts and payment of cash etc are examples of business transactions.
- 3 Cash Transaction: When payment for business activity is made immediately it is called cash transaction.
- 4 Credit Transaction: When payment is postponed to a future date it is called credit transaction.

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ROLL NO.	NAME OF STUDENT
1059	D. Sai Patel
1005	A. Divya

5 Non cash Transaction: A non cash transaction is a business transaction where there is no payment or receipt of cash either immediately or at future date

ex: Depreciation Bad Debts etc

6 Proprietor: The owner of business is called proprietor. He invests capital in the business with the intention of earning profit.

7 Capital: It is the amount invested by the proprietor in the business. It is always equal to assets minus liabilities. It is also called 'owner's Equity' i.e. owner's claim against the assets.

8 Drawings: It is the value of cash or goods withdrawn from the business by the owner for his personal use.

9 Goods: It refers to commodities, articles or thing in which a trader deals. Goods refer to commodities or things intended for resale unsold. Goods lying in a business concern on any given date are called stock.

10 Debtor: A debtor is a person who owes money to ^{the} business ~~owes~~ money.

11 Creditor: A creditor is person to whom the business owes money.

12 Assets: Assets refer to any properties or things owned by a business concern including the amounts due to it from others. Example Building Machinery Stock cash and Bank balances Investments etc.

13 Liabilities: The term 'Liabilities' refer to debts or amounts due from a

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business to others for money borrowed
or for goods or assets purchased
or credit or services received
without making immediate payment
include Bank Loan or overdraft
Trade creditors outstanding expenses
etc.

14 Equity: All claims against the
assets of business are called equity.
The claim of outsiders is called
creditor's Equity of liability. The
claim of the proprietor is called
owner's Equity or capital.

15 Book Debt or Debt: The amount due
from a debtor is called Debt. Book
Debt is nothing but debt. It is called
Book Debt because it is the
amount due from debtor as per
the books of account.

16 Good Debt: It is a debt which is fully recoverable

17 Bad Debt: A debt which is nonrecoverable is called "Bad Debt"

18 Revenue: Revenue refers to the coming of a business. It includes the sale proceeds of goods receipts for services rendered and earning from interest commission etc

19 Expense: It is the amount spent in conducting business activities. It is the expenditure in return for some benefit. Example salary paid to staff rent paid to landlord etc

20 Loss: Loss refers to money or money's worth given up without any benefit in return. It is an expenditure in return for which no benefit is received. Loss of goods by the damages paid to others

one examples of losses loss is different from a expense. An expense brings some benefit loss does not bring any benefit. Rent paid is an expense but goods destroyed by fire is a loss

21 Debit and credit: To debit an account means to enter the transaction on the debit side of the account. To credit an account means to enter the transaction on the credit side of that account. Debit side means left hand side of an account credit side means right hand side of an account

23 Posting: Posting is the process of entering in the ledger the information already recorded in journal or subsidiary books

24 Books of Accounts: Books of accounts refer to suitably ruled account books in which business transactions are recorded. There are mainly two sets of books of accounts maintained by a concern. They are 1) Journal or Subsidiary Books 2) Ledger

25 Journal: It is an account book where business transactions are first recorded. It is a book of original entry.

Difference between bookkeeping and Accounting.

Book keeping	Accounting
It is the recording phase of an accounting system	It is recording, summarizing and interpreting business transactions
It has limited scope of only recording business transaction in original books of accounts	It has wider scope and includes book keeping and analysis interpretation of business information
It does not require special skill or know ledges it is done by clerks lower level of management	It requires special skill and knowledges It is done by senior staff and accountants with higher level of knowledge
It does not give complete picture of the financial conditions of the business	It critically analyses interprets the business transactions and show the complete picture of the financial and condition of the business
It does not help in complying with legal formation	Legal formalities can be completed with the help of accounting
It does not provide any information for taking managerial decisions	It provides information for taking managerial decisions

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It has no branches. It has several branches like cost accounting management accounts

objects of Accounting

- 1 To keep a permanent accurate and complete record of business transactions
- 2 To maintain records of incomes expenses and losses in such a way that the net profit or loss for any specified may be ascertained
- 3 To keep records of assets and liabilities in such a way that the financial position of the businessman to at any point or be easily ascertained
- 4 To enable the businessman to review and review and revise his policies in the light of past experience brought to light by analysing and interpreting records and reports
- 5 To provide information for legal and tax purposes

Functions:

The main functions of accounting are follows

maintained systematic records. In
common function of accounting is to
maintain systematic records of business
transactions to classify them into
them in order and finally prepare
the final accounts

4. Communicating the financial results:

Accounting with ledger is used to
communicate financial information in respect
of net profit, fixed assets liabilities
etc to the interested parties

4. Protecting Business Assets: Accounting
maintains proper records of various
assets such as cash & bank balances
in ledgers etc which enable the
manager to exercise proper control
over them

5. Assistance to Management: Accounting
relieves the management in the task of
planning, controlling and co-ordination of
business activities

Stewardship: In case of companies the
management is entrusted with the
resources of the enterprise. The
management is expected to act as true



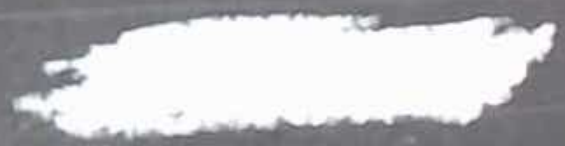
NTR GDC & WF MBNR

Dept

of

History

Bridge Course



Academic Year

Bridge Course.

K. Jaya Sree.	MPC.	1	2	3	4	5	6
P. Renuka,	MPC.	1	2	3	4	5	6
A. Kanya	CEC.	1	2	3	3	4	5
B. Sravanthi	MEC.	1	2	2	3	4	5
M. Kalpana.	MPHW.	0	1	2	3	4	5
N. Mounika.	BIPC.	1	2	3	4	5	6
B. Manasa	MPC.	1	2	3	4	5	6
A. Ashritha	MPC.	1	1	2	3	4	5
Tayannin fadhima	MPC.	1	2	3	4	5	6
Sai Joythi	BIPC.	0	1	2	3	4	5
Ammulya	BIPC.	1	2	3	4	5	6
P. manjula	MPC.	1	2	3	4	5	6
P. Akshita	MEC.	1	1	2	3	4	5
Saba Begum.	MPC.	1	2	3	4	5	6
Z.Eba Begum	MPC.	1	2	3	4	5	6
A.Freen Begum	BIPC.	0	1	2	3	4	5
Mahak firdous	BIPC.	1	2	3	4	5	6
B. Vijaya Laxmi	MPC.	1	2	3	4	5	6

Sany