

Loknete Dr.Balasaheb Vikhe Patil (Padmabhushan Awardee)  
Pravara Rural Education Society's  
**Arts, Commerce, Science and Computer Science College, Ashwi Kd.**  
**Tal. Sangamner, Dist. Ahmednagr**  
**Department of Commerce**

---

Courses Run by Department

| <b>Sr. No.</b> | <b>Under the head of Courses</b> | <b>Name of the Courses</b>             |
|----------------|----------------------------------|--|
| 1              | Certificate Course               | E-Banking                              |
| 2              | Remedial Course                  | Basic Accountancy                      |
| 3              | Bridge Course -                  | Basics Of Book-Keeping And Accountancy |

Loknete Dr.Balasaheb Vikhe Patil (Padmabhushan Awardee)  
Pravara Rural Education Society's  
**Arts, Commerce, Science and Computer Science College, Ashwi Kd.**  
**Tal. Sangamner, Dist. Ahmednagr**  
**Department of Commerce**

---

**BRIDGE COURSE - Basics of Book-keeping and Accountancy**

**Introduction:**

Bridge Course is a teaching Programme organized by ACS & CS College of Commerce Faculty to acquaint students with new subjects that they have not studied before, like financial accounting and Tally. The classes are held by students of the college who ably guide fresher's in teaching them the concepts.

The accountancy bridge course classes include the introduction to accounts, its uses and its importance. Classes progress to teach journals, ledger and trial balance and the basics. The bridge course classes are very important to assist lecturers in ensuring that the entire class has some prerequisite knowledge before starting the core concepts of the syllabus. The students also can confidently take up classes and understand the concepts more coherently.

Anyone who has a bank account, owns property, prepares their own tax returns, runs household, or makes purchases needs to understand the fundamentals of book-keeping. Knowledge of the fundamentals of book-keeping is essential to the success of personal finances and small businesses. This class presents a simplified step-by-step approach to learning basic book keeping-accounting principles and practices suitable for a student or small business. It is ideal for those who wish to study at their own pace, those who need to learn the basics of maintaining a cheque book, small business accounts, or balance the household budget, or those who need to review these fundamental concepts. The class is aimed primarily at individual, family, or sole proprietorship-type business book keeping. With improved book keeping skills, each individual, family, or business will gain better command of available resources and help in planning a more profitable future.

## **Objectives of the Syllabus**

1. To give the idea about basic Book Keeping and Accountancy to the side transfer students admitted to Commerce Faculty.
2. To provide the knowledge about recording of Journal Entries and Ledger posting
3. To gives details of Preparation of Trial Balance
4. To provide Additional Knowledge about Fundamental Principles of Book Keeping.

## **Outcomes**

After studying this course, you should be able to:

- Understand and apply the essential numerical skills required for bookkeeping and accounting
- Understand and explain the relationship between the accounting equation and double-entry bookkeeping
- Record transactions in the appropriate ledger accounts using the double-entry bookkeeping system
- Balance off ledger accounts at the end of an accounting period.
- Prepare a trial balance, balance sheet and a profit and loss account.

Loknete Dr.Balasaheb Vikhe Patil (Padmabhushan Awardee)  
Pravara Rural Education Society's  
**Arts, Commerce, Science and Computer Science College, Ashwi Kd.**  
**Tal. Sangamner, Dist. Ahmednagr**  
**Department of Commerce**

---

**REMEDIAL COURSE - Basic Accountancy**

**Introduction:**

Accountancy means classification, summarization, allocation and recording of all business transaction in systematic manner. The main purpose behind the basic accountancy is to cover the gap between Book Keeping and Accountancy and Advanced Accountancy. Basic Accountancy covers all basic terminologies belonging to the accounting practices, which will help to students to improve their level of understanding.

Basic Accountancy includes Journal, Ledger, Subsidiary and Cash book which will helps to develop proper book keeping system among the students. The remedial course in basic accountancy will helps to students for the preparation of financial statements like profit and loss a/c and balance sheet.

**Objectives of the Course**

- To develop basic knowledge of the students by using fundamental rules of double entry system and classification of accounts.
- To provide skill among the students in respect of the preparation of various books like journal book, ledger book and other types of books.
- To provide basic knowledge among the students for the preparation of final accounts and other financial statements.

## **Outcomes from the Course**

- Students are able to understand the fundamental principle of double entry system of book keeping and accountancy.
- After studying this course student are helps to understand the concepts of financial accounting.
- Students are able to understand the application of basic rules of double entry system.
- Students are aware about the process of the preparation of the final account and other financial statements.

## **Impact of Course**

Remedial course in basic accountancy is offered to those students of first year B.com who are not understand the basic concepts related with book keeping and accountancy. This course is decreased the gap between basic accountancy and financial accountancy.

The students are easily handled the accounting problems and concepts related with accounting in day to day routine. It is also make positive impact on result. The result of financial accounting is increased.

Loknete Dr.Balasaheb Vikhe Patil (Padmabhushan Awardee)  
Pravara Rural Education Society's  
**Arts, Commerce, Science and Computer Science College, Ashwi Kd.**  
**Tal. Sangamner, Dist. Ahmednagr**  
**Department of Commerce**

---

**CERTIFICATE COURSE - E-BANKING**

**Introduction:**

Rapid technological changes in recent years have revolutionized the way banking services and products are delivered to consumers, small businesses and corporates alike. We are all familiar with how the Internet, the Mobile-phone and Smartcards have changed our lives.

These new innovations hold great promise for banking and bank operations in both developed and emerging economies. To innovative, progressive, go-ahead banks these changes, known collectively as e-Banking (and to some as Digital Banking) hold great promise to change the way banking operations are carried out. And with that change will come new processes, procedures and business models.

In this course we review the world of e-Banking and shows how e-Banking may be harnessed to the benefit of bank and customer alike. This course has been tailored to be equally of value in the development of e-Banking/ Digital Banking in both developed and developing economies.

This course is designed to equip students with current developments in the banking industry with respect to the application of electronics in banking to promote self-service retail banking. It seeks to cover electronic banking and electronic commerce, the truncation of cheques, interbank clearing system and settlement and many other related issues in electronic banking and commerce.

**Objectives of the course:**

1. Provide students with a clear understanding of the concept of electronic banking (E-banking).
2. Equip students with modern and more current developments in the Banking Sector; precisely the application of the internet, computers and other electronically-based gadgets that facilitate the operations and practices of banking.
3. Enable participants to gain insight knowledge into cheque truncation and electronic settlement and clearance system.
4. To make the learners to apply the computer oriented skills in practical banking system

**Course Outcomes:**

At the end of the course students will be able:

- Explain electronic banking and commerce and what goes into electronic banking and commerce
- Explain the fundamental changes in banking and financial markets as financial institutions and brokers have extended to electronic platform.
- Apply cash management, decision-making, and controlling techniques in an electronic interface.