



JNAN VIKAS MANDAL'S
Mohanlal Raichand Mehta College of Commerce
Diwali Maa Degree College of Science
Amritlal Raichand Mehta Degree College of Arts
Padma Shree(Dr.) R.T. Doshi Degree College of Computer Science
Plot no.9, Sector -19, Airoli, Navi-Mumbai.

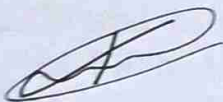
Notice

Date - 13-06-2023


All the members of BBI & BAF Department are hereby informed that there will be a meeting with Principal Madam Dr. (Mrs.) Leena Sarkar on **13-06-2023 at 12.00 p.m.**, regarding conducting the **Bridge Course for BBI & BAF students.**

Agenda:

- ✓ Deciding the date of **Bridge Course for BBI & BAF students.**
- ✓ Duty Allocation to staff for conducting the Bridge course.
- ✓ ~~Any other~~ points with the permission of the chair.


Dr. Kishor Chauhan
Co-ordinator (BBI & BAF)




Dr. (Mrs.) Leena Sarkar
Principal
PRINCIPAL

JNAN VIKAS MANDAL'S
M.R. MEHTA COLLEGE OF COMMERCE
D.M. COLLEGE OF SCIENCE
A.R. MEHTA COLLEGE OF ARTS
Dr. R.T. DOSHI COLLEGE OF COMPUTER SCIENC
Plot No.9, SEC.- 19, AIROLI,
NAVI MUMBAI-400 708



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Plot no.9, Sector -19, Airoli, Navi-Mumbai.

Minutes of meeting

Date: 13th June, 2023

Dr. (Mrs.) Leena Sarkar - Chairperson for the Meeting

Leena

Dr. B.R. Deshpande - Vice-Principal

Asst. Prof. Kishor Chauhan - Co-ordinator

Asst. Prof. Seema Chaudhary - Member

Asst. Prof. Manoj Kumar Gupta - Member

Asst. Prof. Sanjay Gupta - Member

Asst. Prof. Ashutosh Sharma - Member

Asst. Prof. Aparna Surve - Member

BBI & BAF Department Meeting was held 13th June, 2023 at 12.00 p.m. the meeting was presided over by the Principal Dr. (Mrs.) Leena Sarkar.

1. Reading the minutes of the previous meeting by Mr. Kishor Chauhan.
2. **To discuss the conduct of Bridge course:** to enhance the student's basic knowledge of the subjects, the department should conduct the Bridge course of 30 hours. It was decided to conduct the bridge course from 15th June 2023 to 21st June 2022.
3. To send the notice to the BBI and BAF students about the **Bridge Course for BBI and BAF Students.**
4. Mr. Manoj Kumar Gupta will be responsible for preparing the Time table.
5. Report Preparation will be done by Asst. Prof. Kishor Chauhan.
6. Other matters were discussed with permission of the chair and the meeting ended at 12.30 p.m.







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Date - 14-06-2023

Notice

All Students are hereby informed that the Department of BBI & BAF is organizing a bridge course from 15-06-2023 to 21-06-2023. All the students of BBI & BAF are requested to take part in the above bridge course.


Dr. Kishor Chauhan
Co-ordinator (BBI & BAF)


Dr. B.R. Deshpande
Vice Principal


Dr. (Mrs.) Leena Sarkar
Principal

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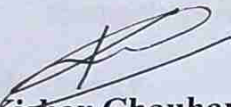



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DEPARTMENT OF BBI & BAF					
BRIDGE COURSE for SY & TY TIME TABLE (13/06/ 2023 TO 19/06/2023)					
DATE	TIME	SYBAF	TYBAF	SYBBI	TYBBI
THURSDAY					
15/06/2023	7.00 AM TO 7.50 AM	OB- KC	FRA- SG	AUDIT- SC	CA- MG
	7.50 AM TO 8.40 AM	FM- MG	SM- SC	ECO-AV	FA6- SG
	8.40 AM TO 9.30 AM	TAX- SG	RM- MG	TAX- SG	MNGT- KC
	9.50 AM TO 10.40 AM	TAX- SG	AUDIT- KC	TAX- SG	FM- MG
FRIDAY					
16/06/2023	7.00 AM TO 7.50 AM	FM- MG	SM- SC	ECO-AV	FA6- SG
	7.50 AM TO 8.40 AM	OB- KC	FRA- SG	AUDIT- SC	CA- MG
	8.40 AM TO 9.30 AM	FMK- AS	RM- MG	TAX- SG	MNGT- KC
	9.50 AM TO 10.40 AM	TAX- SG	AUDIT- KC	FA- MG	TAX- SC
SATURDAY					
17/06/2023	7.00 AM TO 7.50 AM	FCB- MG	IBF-AV	FMO-AS	FA6- SG
	7.50 AM TO 8.40 AM	MA - SC	BE- AS	FA- MG	FA6- SG
	8.40 AM TO 9.30 AM	FMK- AS	RM- MG	AUDIT- SC	MNGT- KC
	9.50 AM TO 10.40 AM	FM-MG	AUDIT- KC	TAX- SG	TAX- SC
MONDAY					
19/06/2023	7.00 AM TO 7.50 AM	OB- KC	FRA- SG	AUDIT- SC	FM- MG
	7.50 AM TO 8.40 AM	TAX- SG	IBF-AV	FMO-AS	CA- MG
	8.40 AM TO 9.30 AM	FMK- AS	RM- MG	ECO-AV	MNGT- KC
	9.50 AM TO 10.40 AM	MA - SC	AUDIT- KC	FMO-AS	FA5- SG



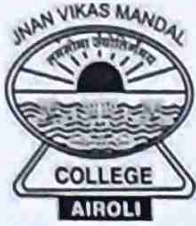
TUESDAY					
20/06/2023	7.00 AM TO 7.50 AM	FCB- MG	SM- SC	FMO-AS	FA5- SG
	7.50 AM TO 8.40 AM	MA - SC	BE- AS	FA- MG	FA5- SG
	8.40 AM TO 9.30 AM	MA - SC	FRA- SG	FMO-AS	FM- MG
	9.50 AM TO 10.40 AM	FM-MG	IBF-AV-	TAX- SG	TAX- SC
WEDNESDAY					
21/06/2023	7.00 AM TO 7.50 AM	FCB- MG	SM- SC	ECO-AV	FA5- SG
	7.50 AM TO 8.40 AM	TAX- SG	AUDIT- KC	FMO-AS	FM- MG
	8.40 AM TO 9.30 AM	OB- KC	BE- AS	FA- MG	TAX- SC
	9.50 AM TO 10.40 AM	OB- KC	IBF-AV-	TAX- SG	CA- MG
Note: KC - Mr. Kishor Chauhan, MG - Mr. Manoj Kumar Gupta, SC- Miss Seema Chaudhary, SG- Mr. Sanjay K Gupta, AS- Ashutosh Sharma, AV-Aparna Surve,					


Dr. Kishor Chauhan
 Co-ordinator (BBI & BAF)


Dr. (Mrs.) Leena Sarkar
 Principal

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Department of BBI and BAF

A bridge course is conducted for all students every year before the commencement of the regular college lecture. The main objective of the course is to bridge the gap between subjects studied at an earlier level. The syllabus for the course is framed in such a way that they get basic knowledge on the subjects which they would be learning in the current academic year.

Objectives:-

- Give students the self-assurance and abilities they need to successfully adjust to college and new coursework.
- To develop academic skills and assist the students in various subjects.
- To raise the level of understanding of students in basic subjects to improve themselves for further academic work.


Methodology


For the Bridge Course, a curriculum is framed for each of the class separately. The curriculum for the bridge course is presented to the students in a variety of disciplines during the first week following the start of classes. After the bridge course coursework has been completed, a test is provided to students to gauge their ability to use ideas for improvisation.

Course Duration: 30 hour

Course Outcome:

By attending a bridge course, students will have a better understanding of what to expect at their new academic level and will be able to transition smoothly into their new program. Bridge courses also help students build confidence and develop new skills that will help them in their future studies. Course results are calculated on the basis of tests (type MCQ) taken by the department at the end of the course. A student who achieves 40% or more of her on the test will receive a certificate.


Dr. Kishor Chauhan
Co-ordinator (BBI & BAF)


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Bridge Course Syllabus June 2023-2024

Class: SYBAF

Sr No	Subject	Syllabus	No. of Hours
1	FMO- Financial Market Operation	<ul style="list-style-type: none">● Introduction to financial system● Role and Importance of Financial system in economic development● Functions of Financial system● Structure of financial system● Growth and development of Indian Financial system	6
2	Macro economics	<ul style="list-style-type: none">● Meaning of Macro Economics● Scope / subject Matter, Importance● Circular flow in a closed economic● Circular flow in an Open economic	5
3	Direct Taxation -II	<ul style="list-style-type: none">● What is tax Meaning of TAX● Why are taxes levied● Types of Direct Taxes● Advantages of Direct Taxes● Disadvantages of Direct Taxes● Goods and Service Tax (GST)● Direct tax vs. Indirect tax	6
4	Auditing	<ul style="list-style-type: none">● Introduction to Auditing , Definition of Auditing● Vouching and Verification , Internal Control● Internal Audit, Appointment of Auditors Investigation● Internal Check	6
5	Financial Accounting	<ul style="list-style-type: none">● Basic Final Account of Partnership Final Account● Admission of Partner● Retirement of Partner	5



Class: SYBBI

Sr. No	Subject	Syllabus	No. of Hours
1	FMK- Financial markets	<ul style="list-style-type: none"> • Introduction to financial system • Role and Importance of Financial system in economic development • Functions of Financial system • Structure of financial system • Role of government in Development of Indian Financial system 	5
2	FC- An overview of Banking Company	<ul style="list-style-type: none"> • Introduction to Banking • History of Indian Banking • Definitions of banking • Features of Banking • General functions of banking • Banking system and structure • Types of banks 	6
3	Direct Taxation -II	<ul style="list-style-type: none"> • What is tax Meaning of TAX • Why are taxes levied • Types of Direct Taxes • Advantages of Direct Taxes • Disadvantages of Direct Taxes • Goods and Service Tax (GST) • Direct tax vs. Indirect tax 	6
4	OB- Organizational Behavior	<ul style="list-style-type: none"> • Introduction to OB • Meaning of personality, learning • Workplace ethics • Decision making • Negotiation • Organizational Dynamics 	6
5	MA- Management Accounting	<ul style="list-style-type: none"> • Introduction to Management Accounting , Financial Accounting , Cost Accounting • Importance of Management Accounting • Role of Management Accounting • Objectives of Management Accounting • Tools used in MA 	5



Class: TYBAF

Sr. No	Subject	Syllabus	No. of Hours.
1.	Financial Accounting -VI	<ul style="list-style-type: none">• What are Financial Statements?• Definition of Financial Statements• Five types of Financial Statements• Features of Financial Statements• Importance of Financial Statements• Users of Financial Statements• Financial Statements for Banks• General Insurance: Types and Formats of Financial Statement• Financial Statements of Life Insurance Companies	5
2.	Financial Accounting -V	<ul style="list-style-type: none">• Share Capital of a Company• Categories of Share Capital• Types of Shares• Procedure of issue of shares• Issue of shares for consideration other than cash• Issue of Shares for cash in general, shares are issued for cash.• Full, under and over subscription• Issue of shares at premium• Issue of shares at discount	5
3	Management -II	<ul style="list-style-type: none">• Introduction to Management• Marketing Management• Marketing Mix• Branding• Total Quality Management• Human Resource Planning• Performance Appraisal• Demat Account• Venture capital• Capital Market	5
4	Indirect Taxes	<ul style="list-style-type: none">• Introduction to Direct and Indirect Tax• Features of Indirect tax• Introduction to GST• Nature of Supply• Types of GST• Difference Between Direct and Indirect Tax	5



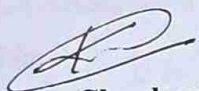
5	Cost Accounting	<ul style="list-style-type: none"> • Basic of Cost accounting • Method of Cost Accounting • Cost Sheet 	5
6	Financial Management	<ul style="list-style-type: none"> • Types of Finance • Source of Finance • Structure of Capital 	5


Class: TYBBI

Sr. No	Subject	Syllabus	No. of Hours.
1	BECG- Business Ethics and Corporate Governance	<ul style="list-style-type: none"> • Introduction to ethics • Meaning of ethics • Origin of ethics • General foundation of ethics • Nature of ethics • Morality V/s Ethics • Types of ethics 	5
2	IBF- International Banking and Finance	<ul style="list-style-type: none"> • Introduction to International finance • Scope of International finance • Balance of payment 	5
3.	Financial Reporting & Analysis	<ul style="list-style-type: none"> • What are Financial Statements? • Definition of Financial Statements • Five types of Financial Statements • Features of Financial Statements • Importance of Financial Statements • Users of Financial Statements • Financial Statements for Banks • General Insurance: Types and Formats of Financial Statement • Financial Statements of Life Insurance Companies 	5
4	Research Methodology	<ul style="list-style-type: none"> • Introduction of Research • Importance of research • Need Of research • Types of Research • Scope of Research • 	5



5	SM- Strategic Management	<ul style="list-style-type: none"> ● Introduction to Strategy and Strategic Management ● Definition of Strategic Management ● Levels of Strategic Management ● Functions of Business Management ● Types of Strategies ● Types of Business Environment ● SWOT Analysis ● Strategic Business Unit 	5
6	Auditing- I	<ul style="list-style-type: none"> ● Introduction to Auditing ● Principles of Auditing ● Types of Audit ● Audit Planning ● Internal Audit ● Vouching / Verification 	5


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Report on Bridge Course for SYBAF Students

Objective:

The objective of the Bridge Course conducted for SYBAF (Second Year Bachelor of Accounting and Finance) students of JVM's Mehta Degree College was to provide additional support and knowledge enhancement to the students in preparation for their upcoming academic year. The course aimed to bridge the gap between the knowledge acquired in the previous years and the advanced concepts and skills required in the SYBAF curriculum.

Duration:

The Bridge Course was conducted from **15th June to 21st June 2023**, with a total duration of nine days. The course included a combination of classroom lectures, group discussions, case studies, practical exercises, and interactive sessions.

Participants:

A total of 71 SYBAF students from JVM's Mehta Degree College participated in the Bridge Course. The participants were selected based on their academic performance and expressed interest in enhancing their knowledge and skills in the banking and insurance domain.

Course Outline:

The Bridge Course covered various key subjects and concepts that are integral to the SYBAF curriculum. The course schedule and topics included the following:

1. **Financial Accounting** - Asst. Prof. Manoj Kumar Gupta
2. **Direct Taxation**- Asst. Prof. Sanjay Gupta
3. **Auditing**- Asst. Prof. Seema Chaudhary
4. **Financial Market Operation**- Asst. Prof. Ashutosh Sharma
5. **Macroeconomic**- Asst. Prof. Aparna Surve

Outcome:



12

The Bridge Course for SYBAF students yielded significant benefits and outcomes, contributing to the overall growth and academic preparedness of the participants. The key outcomes of the course are as follows:

Enhanced Subject Knowledge: The course provided students with a deeper understanding of the key subjects in the SYBAF curriculum, enabling them to tackle advanced concepts with confidence.

Skill Development: Students gained practical skills through case studies, group discussions, and problem-solving exercises conducted during the course. These activities enhanced their analytical and critical thinking abilities.

Bridging the Knowledge Gap: The course successfully bridged the gap between the knowledge acquired in previous academic years and the advanced concepts introduced in SYBAF. Students now have a strong foundation to build upon for their upcoming studies.

Improved Performance: The Bridge Course is expected to positively impact the academic performance of the participants in the SYBAF program. The enhanced understanding and skill development will likely translate into improved grades and overall academic achievements.

Reviewing foundational concepts: Reinforcing key concepts and principles in accounting and finance to ensure a strong knowledge base.

Strengthening quantitative skills: Developing proficiency in quantitative techniques and statistical analysis relevant to accounting and finance.

Building critical thinking and problem-solving abilities: Encouraging analytical thinking and problem-solving skills required in accounting and finance.

Conclusion:

The Bridge Course conducted for SYBAF students of JVM's Mehta Degree College from June 13th to June 21st, 2023, was a successful endeavor in bridging the knowledge gap and preparing the students for their upcoming academic year. The course provided valuable insights, practical skills, and a strong foundation in key subjects of the SYBAF curriculum. The active participation and positive feedback from the 71 students who benefited from the course demonstrate its effectiveness in achieving its objectives.



Dr. Kishor Chauhan
Co-ordinator (BBI & BAF)



Dr. (Mrs.) Leena Sarkar
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Report on Bridge Course for SYBBI Students

Objective:

The objective of the Bridge Course conducted for SYBBI (Second Year Bachelor of Business Administration - International Business) students of JVM's Mehta Degree College was to provide supplementary education and skills enhancement to bridge any knowledge gaps and prepare the students for their upcoming academic year. The course aimed to consolidate their understanding of core subjects and equip them with practical skills necessary for their professional development.

Duration:

The Bridge Course was conducted from 15th June to 21st June 2023, with a total duration of nine days. The course included a combination of classroom lectures, group discussions, case studies, practical exercises, and interactive sessions.

Participants:

A total of 17 SYBBI students from JVM's Mehta Degree College participated in the Bridge Course. The participants were selected based on their academic performance and expressed interest in enhancing their knowledge and skills in the banking and insurance domain.

Course Outline:

The Bridge Course covered various key subjects and concepts that are integral to the SYBBI curriculum. The course schedule and topics included the following:

1. **Financial Management** - Asst. Prof. Manoj Kumar Gupta
2. **Direct Taxation**- Asst. Prof. Sanjay Gupta
3. **Management Accounting** - Asst. Prof. Seema Chaudhary
4. **Financial Markets**- Asst. Prof. Ashutosh Sharma
5. **Organizational Behavior** - Dr. Kishor Chauhan



Outcome:

The Bridge Course successfully achieved its objectives and yielded the following outcomes for the participating SYBBI students:

Enhanced Subject Knowledge: The students exhibited a better understanding of the core subjects covered in the course, including accounting, finance, communication, international business, marketing, and human resource management. They were able to grasp complex concepts and apply them in practical scenarios.

Improved Communication Skills: The students demonstrated improved written and verbal communication skills. They were able to articulate their thoughts more effectively and present their ideas confidently.

Strengthened Problem-solving Abilities: Through the course's emphasis on case studies and group discussions, the students developed their critical thinking skills and problem-solving abilities. They showed an increased capacity to analyze problems, evaluate alternative solutions, and make informed decisions.

Enhanced Teamwork and Leadership Skills: The students actively participated in group projects and activities, showcasing their ability to collaborate and contribute effectively as team members. They also displayed leadership potential by taking initiative and guiding their peers during group exercises.

Effective Time Management: The students gained practical time management strategies, enabling them to prioritize tasks, manage deadlines, and optimize their productivity. They demonstrated improved organizational skills and a better ability to handle multiple responsibilities simultaneously.

Overall, the Bridge Course proved to be highly beneficial for the 17 SYBBI students who participated. It equipped them with the necessary knowledge, skills, and confidence to excel in their upcoming academic year and future professional endeavors.



Dr. Kishor Chauhan
Co-ordinator (BBI & BAF)



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Report on Bridge Course for TYBAF Students

Objective:

The objective of the Bridge Course conducted for TYBAF (Third Year Bachelor of Accounting and Finance) students of JVM's Mehta Degree College was to provide additional support and knowledge enhancement to the students in preparation for their upcoming academic year. The course aimed to bridge the gap between the knowledge acquired in the previous years and the advanced concepts and skills required in the TYBAF curriculum.

Duration:

The Bridge Course was conducted from **13th June to 21st June 2023**, with a total duration of nine days. The course included a combination of classroom lectures, group discussions, case studies, practical exercises, and interactive sessions.

Participants:

A total of 44 TYBAF students from JVM's Mehta Degree College participated in the Bridge Course. The participants were selected based on their academic performance and expressed interest in enhancing their knowledge and skills in the banking and insurance domain.

Course Outline:

The Bridge Course covered various key subjects and concepts that are integral to the TYBAF curriculum. The course schedule and topics included the following:

1. **Financial Accounting V-** Asst. Prof. Sanjay Gupta
2. **Financial Accounting VI-** Asst. Prof. Sanjay Gupta
3. **Cost Accounting-** Asst. Prof. Manoj Kumar Gupta
4. **Financial management-** Asst. Prof. Manoj Kumar Gupta
5. **Management Applications-** Dr. Kishor Chauhan
6. **Indirect Taxation-** Asst. Prof. Seema Chaudhary



Outcome:

The Bridge Course for TYBAF students yielded significant benefits and outcomes, contributing to the overall growth and academic preparedness of the participants. The key outcomes of the course are as follows:

Enhanced Subject Knowledge: The course provided students with a deeper understanding of the key subjects in the TYBAF curriculum, enabling them to tackle advanced concepts with confidence.

Skill Development: Students gained practical skills through case studies, group discussions, and problem-solving exercises conducted during the course. These activities enhanced their analytical and critical thinking abilities.

Bridging the Knowledge Gap: The course successfully bridged the gap between the knowledge acquired in previous academic years and the advanced concepts introduced in TYBAF. Students now have a strong foundation to build upon for their upcoming studies.

Improved Performance: The Bridge Course is expected to positively impact the academic performance of the participants in the TYBAF program. The enhanced understanding and skill development will likely translate into improved grades and overall academic achievements.

Conclusion:

The Bridge Course conducted for TYBAF students of JVM's Mehta Degree College from June 15th to June 21st, 2023, was a successful endeavor in bridging the knowledge gap and preparing the students for their upcoming academic year. The course provided valuable insights, practical skills, and a strong foundation in key subjects of the TYBAF curriculum. The active participation and positive feedback from the 44 students who benefited from the course demonstrate its effectiveness in achieving its objectives.



Dr. Kishor Chauhan
Co-ordinator (BBI & BAF)



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Report on Bridge Course Conducted for TYBBI Students

Date :- 15-06-2023 To 21-06-2023

Objective:

The objective of the Bridge Course conducted for TYBBI (Third Year Bachelor of Banking and Insurance) students of JVM's Mehta Degree College was to provide additional support and enhance the knowledge and skills of the students before they progress to their final year. The course aimed to bridge the gap between the theoretical concepts learned in the previous academic years and the practical application of those concepts in the professional world. By offering focused sessions and interactive activities, the course aimed to equip the students with the necessary tools to excel in their upcoming academic and professional endeavors.

Duration:

The Bridge Course was conducted from 15th June to 21st June 2023, with a total duration of nine days. The course included a combination of classroom lectures, group discussions, case studies, practical exercises, and interactive sessions.

Participants:

A total of 17 TYBBI students from JVM's Mehta Degree College participated in the Bridge Course. The participants were selected based on their academic performance and expressed interest in enhancing their knowledge and skills in the banking and insurance domain.

Course Outline:

The Bridge Course covered various key subjects and concepts that are integral to the TYBBI curriculum. The course schedule and topics included the following:

1. **Auditing-** Dr. Kishor Chauhan
2. **Research Methodology-** Asst. Prof. Manoj Kumar Gupta
3. **Financial Reporting Analysis -** Asst. Prof. Sanjay Gupta
4. **Strategic Management-** Asst. Prof. Seema Chaudhary
5. **Business Ethics and Corporate Governance-** Asst. Prof. Ashutosh Sharma
6. **International Banking and Finance-** Asst. Prof. Aparna Surve



Outcomes:

The Bridge Course conducted for TYBBI students of JVM's Mehta Degree College successfully achieved the following outcomes:

Enhanced Knowledge: Participants gained a deeper understanding of banking and insurance concepts, including industry practices, regulations, and emerging trends.

Practical Application: The course provided opportunities for participants to apply theoretical knowledge to real-life scenarios through case studies, group discussions, and interactive sessions.

Skill Development: Participants developed essential skills such as communication, problem-solving, critical thinking, and teamwork, which are crucial for their academic and professional growth.

Industry Exposure: The guest lecture and interactive session facilitated interaction with industry experts, enabling participants to gain insights into current industry practices and challenges.

Self-Confidence: The course activities, including skill development workshops and mock interviews, helped participants build self-confidence and preparedness for future career opportunities.

Networking Opportunities: The course provided a platform for participants to connect with their peers and establish valuable professional networks for future collaboration and support.

Conclusion:

The Bridge Course conducted for TYBBI students of JVM's Mehta Degree College from 15th June to 21st June 2023 was a successful endeavor. The course met its objective of bridging the gap between theoretical knowledge and practical application, equipping the students with enhanced skills and knowledge in the banking and insurance domain. The participants actively engaged in the course activities and demonstrated a high level of enthusiasm and dedication. The positive outcomes achieved through this course will undoubtedly benefit the students in their academic pursuits and future professional endeavors.



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Dr. (Mrs.) Leena Sarkar

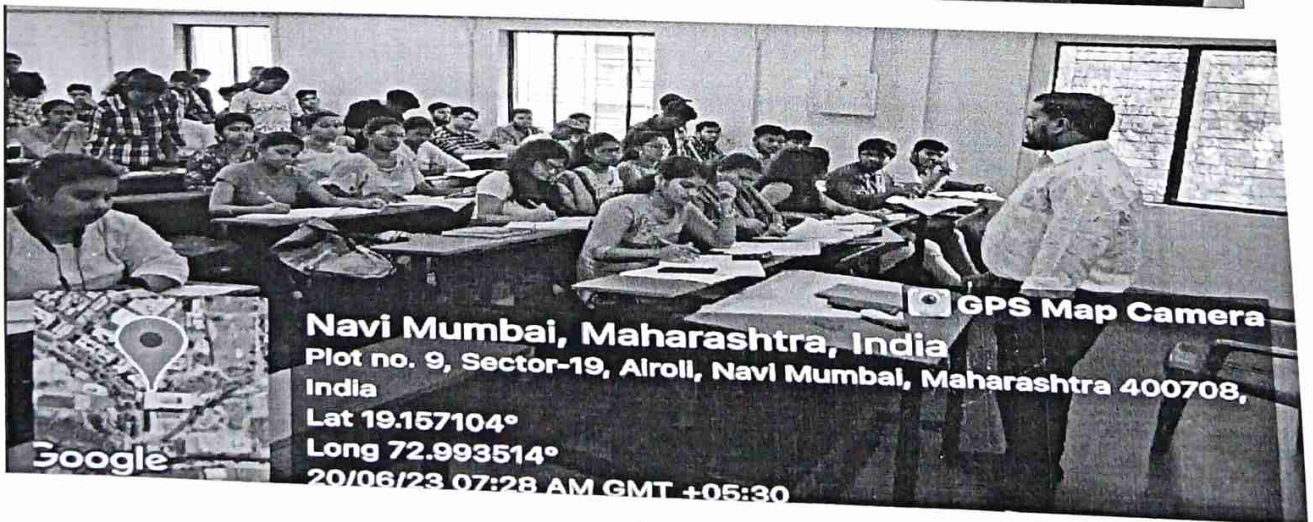
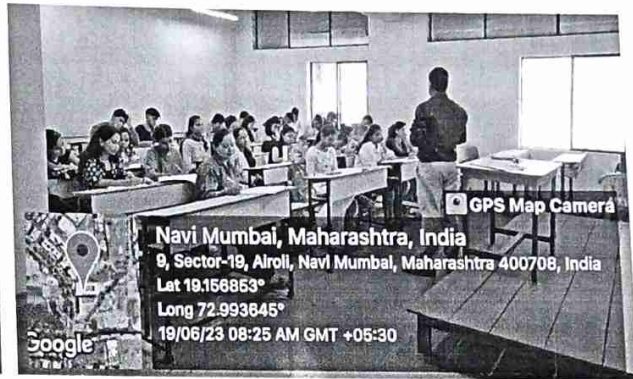
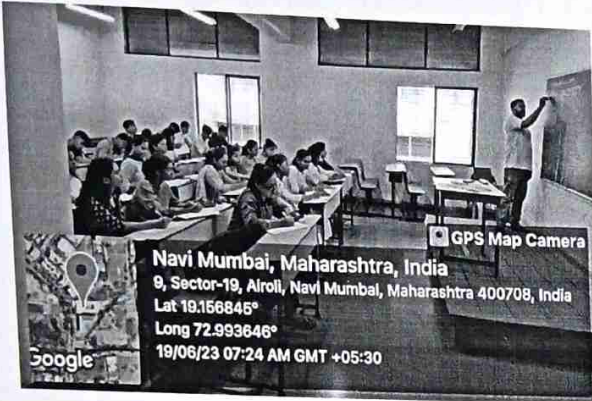
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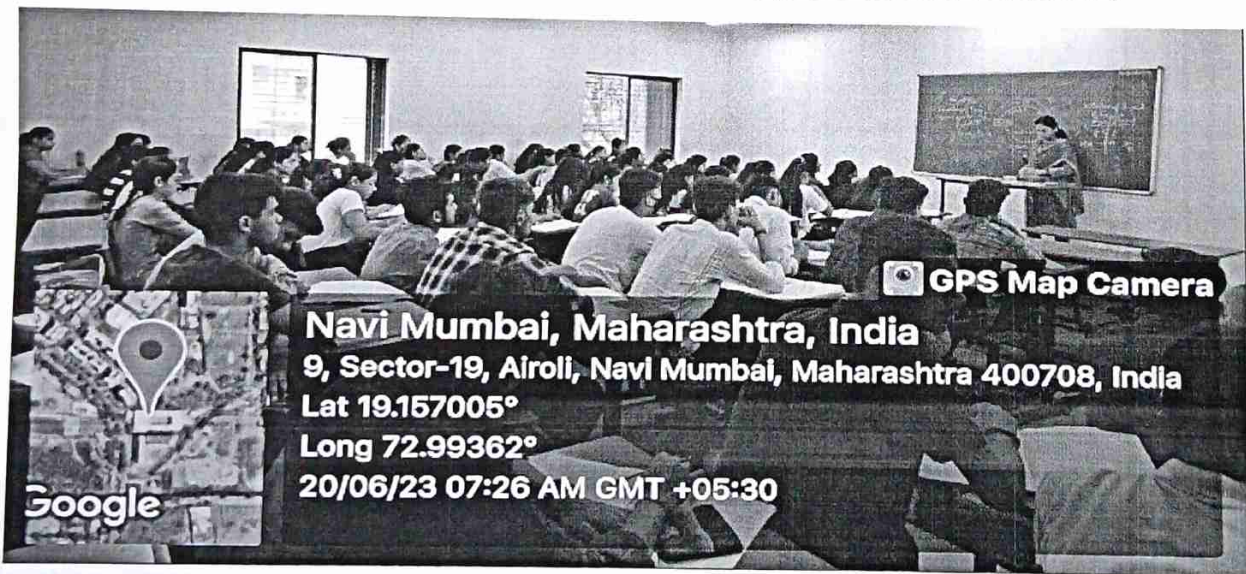
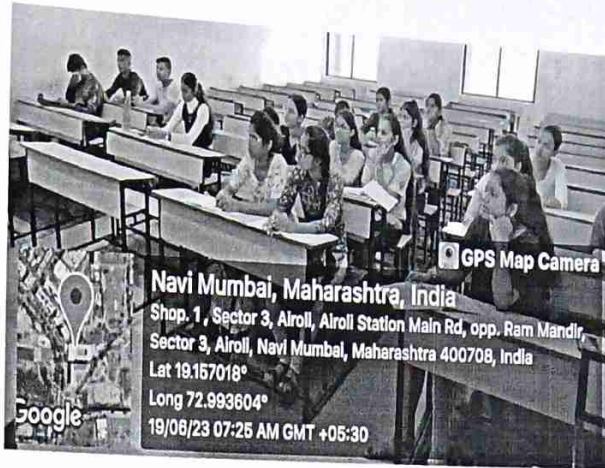
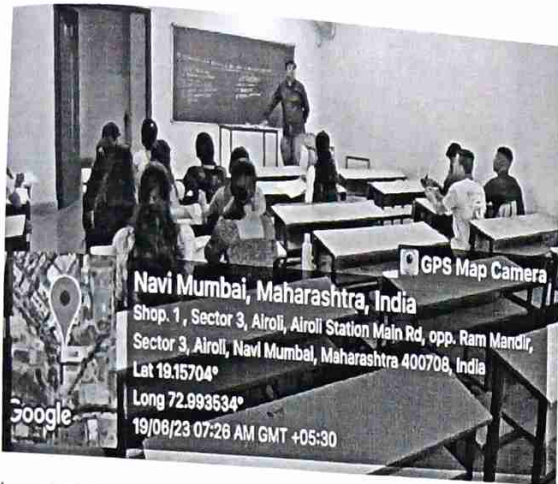
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Pictures of Bridge Course





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List of Participants- SYBAF

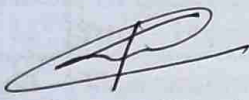
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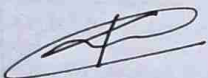
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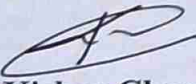
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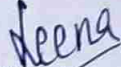
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