

ANDHRA UNIVERSITY



Telegrams: UNIVERSITY
Telephone: 284 4000
Fax: 0891 - 2755324

No. L.I(1)/U.G. Courses/Syllabus & MQP./B.A. (Commerce)/2021-22.

All Official letters, packages etc,
should be addressed to the
Registrar by designation and not
by name

Visakhapatnam,
Dt: 28-02-2022.

PROCEEDINGS OF THE VICE-CHANCELLOR

Sub: Approval of Syllabus & Model Question Papers of B.A. Commerce for II-Year, III & IV Semesters under (CBCS) pattern for the year 2021-22 - Orders - Issued.

Read: Email & Letter dt. 28-01-2022 received from the Principal, S.V. Degree College, Parvathipuram enclosing the Syllabus and Model Question Papers of B.A. Commerce for II-Year, III & IV Semesters under CBCS for the year 2021-22.

* * *

ORDER:

The Hon'ble Vice-Chancellor has ordered that the Syllabus and Model Question Papers of B.A. (Commerce) for II-Year, III & IV Semesters under Choice Based Credit System (CBCS) pattern for the year 2021-22 submitted by the Dr. Ch. Chalapathi Rao, Principal, S.V. Degree College, Parvathipuram be approved and be placed in A.U. website and this matter be placed before the ensuing meeting of the Academic Senate for ratification.

(BY ORDER)

(K. UMA MAHESWARI)
DEPUTY REGISTRAR (ACADEMIC)

Copies to:

1. The Dean of Academic Affairs, A.U., VSP.
2. The Dean, U.G. & P.G, Professional Courses, A.U., Vsp.
3. The Dean, CDC, A.U., Vsp.
4. The Dean, Confidential, A.U., Vsp.
5. The Principals, S.V. (Govt. Aided) Degree College, Parvathipuram, Vizianagaram.
6. The Controller of Examinations, A.U., Vsp.
7. The Superintendent S.I Section for taking necessary further action.
8. The Secretary to V.C., Rector Table, P.A. to Registrar, A.U., Vsp.
9. The Director, Computer Centre, A.U., Vsp.
10. O.C. & O.O.F.

Sri Venkateswara Degree College (AIDED)

(Affiliated to Andhra University, Visakhapatnam)

Parvathipuram, Vizianagaram District.

Date: 28-01-2022.

From:

Dr. Ch. Chalapathi Rao, M.A., Ph.D.
Principal.

To

The Registrar,
Andhra University,
Visakhapatnam.

Respected Sir,

Sub: S.V. Degree College (463), Parvathipuram – Submission of request for approval of B.A. (Commerce) for III-Semester & IV Semester Syllabus and Question paper model – req. –reg.

--/--

I submit a few lines for your kind consideration and necessary action

Our college established in 1975 and it is running with good academic guidelines by the support of Andhra University cooperation. B.A. Commerce is one of the subjects in the course of B.A. (Economics, Political Science, Commerce) in our college. This is only B.A. (EPC) combination in the state. The Higher Education Council of A.P. had not given the syllabus. As the CBCS pattern the syllabus of B.A. Commerce was not framed by any higher authority.

In this regard B.A. Commerce syllabus for II Year – III Semester & IV Semester have been framed by our staff and the same will teach to the students for this year 2021-22.

Hence, I request your good self to approval of B.A. Commerce syllabus and Model Question Paper, which is framed by our staff for the year 2021-22. Herewith we are submitting the syllabus and model paper of B.A. (Commerce) (II Year – III semester & IV Semester) for your kind perusal and favorable approval. For which act of favorableness we shall be thankful to you sir forever,

Thanking you sir,

Yours faithfully,


Principal
S.V. (Govt. Aided) Degree College
PARVATHIPURAM

(CH. CHALAPATHI RAO)

2

2

ANDHRA UNIVERSITY, VISAKHAPATNAM
PART – II, B.A. – (CBCS) GENERAL COURSE STRUCTURE
ACCOUNTANCY – II, ADVANCED ACCOUNTING
II Year B.A. Commerce – Semester – III

Course 3A: Advanced Accounting

SYLLABUS:

Unit-I: Accounting for Non Profit Organisations: Non Profit Entities- Meaning - Features of Non-Profit Entities –Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).

Unit-II: Single Entry System: Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems).

Unit-III:Hire Purchase System:Features - Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession (including Problems).

Unit-IV: Partnership Accounts-I: Meaning – Partnership Deed - Fixed and Fluctuating Capitals-Accounting Treatment of Goodwill - Admission and Retirement of a Partner(including problems).

Unit-V: Partnership Accounts-II:Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of one or more Partners (including problems).

References:

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari & SK Maheswari by Vikas Publications.
3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
4. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons.
5. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L. Maheswari, Vikas publishers.

10. A) Difference between single entry and Double entry System
 ఒంటి పట్టు విధానం మరియు జంట పట్టు విధానం మధ్య తేడాలు ఏమిటి?
 Or

B) From the following information prepare statement of Affairs method?
 ఈ క్రింది సమాచారం ఆధారంగా వ్యవహారాల ప్రకటనను తయారు చేయండి?
 Particulars Opening Closing Additional Information
 వివరాలు ప్రారంభం ముగింపు అదనపు సమాచారం

Cash in Hand చేతిలో నగలు	4,000	5,000	Drawings నాంత వాడకాలు	5,000
Cash at Bank బ్యాంకులో నగలు	20,000	25,000	Additional Capital అదనపు సమకాలం	20,000
Furniture సృష్టికర	10,000	15,000	అదనపు మూలకరణ	
Stock సరకు	15,000	20,000		
Debtor ముఖ్యుల స్త్రీలు	50,000	80,000		
Creditor ముఖ్యుల వాడలు	40,000	50,000		

11. A) Difference between hire purchase and instalment purchase system.
 తిక్క కొనుగోళ్లు మరియు వాయిదా కొనుగోళ్ల మధ్య తేడాలు ఏమిటి?
 Or

B) From the following information prepare hire purchase method problem?

On 1st April, 2008 obtained a machine on the hire purchase system. The Total amount payable being Rs. 2,50,000/- Payment was to be made Rs. 50,000/- down payment and the balance in four annual instalments of Rs. 50,000/- each. Interest charged was at the rate of 15 percent. At what value should be the machine be capitalised.

01-04-2008 తిక్క కొనుగోలు పద్ధతిని 2,50,000 రూపం లో
 దుంట్లమును కొనుగోలు చేసాను. తక్షణం చెల్లింపు 50,000 రూ.
 మరియు మిగిలిన మొత్తమును 50,000 రూ. వాళ్లముని నాలుగు సంవత్సరాల
 వాయిదాలలో చెల్లించాను వడ్డీ 15% వర్తింపబడు తిక్క యంత్రం
 తన విలువను కేంద్రీకరించండి?

6

ANDHRA UNIVERSITY, VISAKHAPATNAM
PART – II, B.A. – (CBCS) GENERAL COURSE STRUCTURE
ACCOUNTANCY – II, CORPORATE ACCOUNTING
II Year B.A. Commerce – Semester – IV

Course 4A: Corporate Accounting

SYLLABUS:

Unit-I:

Accounting for Share Capital: Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems).

Unit-II:

Issue and Redemption of Debentures and Issue of Bonus Shares: Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium - Issue of Bonus Shares - Buyback of Shares - (including problems).

Unit-III:

Valuation of Goodwill: Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (Including problems).

Unit –IV:

Valuation Shares: Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).

UNIT – V:

Company Final Accounts: Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet - (including problems with simple adjustments).

Reference Books:

1. Corporate Accounting – T.S Reddy and Murthy, Margham Publications, Chennai.
2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications
3. Corporate Accounting – Haneef & Mukherji, Tata McGraw Hill Publications.
4. Corporate Accounting – R.I. Gupta & Radha Swami, Sultan Chand & sons
5. Corporate Accounting – P.C. Tulsian, S.Chand Publishers

10. A) Explain about accounting treatment for debentures?

డిబెంతుర్ల డెటెయిల్స్ వివరిస్తూ సులభంగా వివరించండి?

Or

B) X Ltd. Issued 10,000, 10% debentures of 100 each at 90 Rs. (Case of debentures at discount) redeemable at par after 5 years payable 70 on the application and the balance on allotment. The debentures were fully subscribed and all the money was duly received. Prepare journal entries?

X లిమిటెడ్ కంపెనీ 10,000 డెబెంతుర్లు రెకోగ్నిటర్లకు 100 రూపాయలకు కట్టించింది. 10% డిస్కంట్ కు రిజిస్ట్రేషన్ చేయబడినవి. ప్రతి డెబెంతురు 70 రూపాయలు ముందుకు చెల్లించబడినవి మరియు మిగిలినది అలొట్మెంట్ ద్వారా చెల్లించబడింది. డెబెంతుర్లు పూర్తిగా సబ్స్క్రైబ్ చేయబడినవి మరియు అన్ని డెబెంతుర్ల డబ్బులు సరిగ్గా పొందబడినవి. జర్నల్ ఎంట్రీలు తయారు చేయండి?

11. A) Briefly explain about valuation of Goodwill

గుడ్ విల్ వ్యాపక సంస్థల విలువను గూర్చి వివరించండి?

Or

B) M/S Mehta and Sons earn an average profit of Rs. 60,000/- with a capital of Rs. 4,00,000. The normal rate of return is 10% using capitalization of super profits method. Calculate the value of Goodwill of the firm.

M/S మెహతా అండ్ సన్స్ కంపెనీ సగటు లాభం 60,000 రూపాయలు మరియు 4,00,000 రూపాయల మూలధనం. సాధారణ రిటర్న్ రేట్ 10% ఉంది. సూపర్ ప్రాఫిట్ మెథాడ్ గుడ్ విల్ విలువను లెక్కించండి?

12. A) What is the meaning of Valuation of Shares? And need and importance of valuation of shares?

షేర్ల విలువను అర్థం చేయండి? అవసరం మరియు ప్రాధాన్యత గుర్తించండి?

Or

B) From the following information preparation a problem with net assets method formula

క్రింది సమాచారం నుండి నెట్ అసెట్స్ మెథాడ్ ఫార్ములాను ఉపయోగించి సమస్యను తయారు చేయండి?