

ANDHRA UNIVERSITY

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

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

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.

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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.

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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)

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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.

ANDHRA UNIVERSITY, VISAKHAPATNAM

H B.A. - Commerce

Semester - III

Accountancy - II, Advanced Accounting

Model Paper

Max Marks : 75 Marks

Time : 3 Hours

SECTION - A

5 X 5 = 25 Marks

I. Answer ANY five of the following questions.

1. Salient features of single entry system?
ఒకటి ఎక్కడ ఒకే ఒకటి లక్షణాలు
2. Statement of Affairs
ప్రస్తుతావస్థ నివేదిక
3. Receipts and payments accounts
వసూళ్ళ మరియు చెల్లింపుల ఖాతా
4. Partnership Agreement
భాగీదారుల ఒప్పందం
5. Hire purchase system
ఉత్పాదన కొనుగోళ్ళ వ్యవస్థ
6. Fixed Capital Method
నికల మూలధన పద్ధతి
7. Accumulated Profits
సంకలన లాభాలు
8. Garner Vs Murray Case
గార్నర్ vs మర్రే కేసు

SECTION - B

5 X 10 = 50 Marks

II. Answer ANY five of the following questions. Selecting from each question one unit.

9. A) Explain about provisions as per Sec. 8
సెక్షన్ 8 ప్రకారం అభివృద్ధి నిధిని ఏర్పాటు చేయడం? Or
 - B) From the following Information prepare Income and expenditure Account?
ఉత్పాదన మరియు ఖర్చులను ప్రకారం ఖాతాను ఏర్పాటు చేయండి?
- | Receipts
వసూళ్ళ | Amount
రూ.లలో | Payments
చెల్లింపులు | Amount
రూ.లలో |
|---|------------------|--|------------------|
| To Opening Balance
(వారం బ్యాలెన్స్ నిల్వ) | | Sports material purchased
(ఉత్పాదన కొనుగోళ్ళ) | 10,000 |
| Cash in Hand
చె.కా.లో ఉన్నది | 5,000 | Stationary paid
స్టేషనరీ చెల్లింపులు | 7,000 |
| To Rent Received
వచ్చిన రింట్ | 10,000 | Computer purchased
కంప్యూటర్ కొనుగోళ్ళ | 25,000 |
| To sale or Investments
వెక్యూలైజేషన్లు | 8,000 | Salaries
జీతాలు | 20,000 |
| To subscription received
గుండాయి వసూళ్ళ | 54,000 | Closing Balance | 15,000 |
| | <u>77,000</u> | | <u>77,000</u> |

10. A) Difference between single entry and Double entry System
 ఒంటి పట్టు విధానం మరియు ఇంటి పట్టు విధానం మధ్య ప్రత్యేకతలు?

Or

B) From the following information prepare statement of Affairs method?
 ఈ క్రింది సమాచారం ఆధారంగా వ్యవహారాల నోట్ బిల్డ్ చేయండి?

Particulars	Opening	Closing	Additional Information
వివరాలు	ప్రారంభం	ముగింపు	అదనపు సమాచారం
Cash in Hand చెడిట్ కనగలు	4,000	5,000	Drawings సొంత వాడకాలు
Cash at Bank బ్యాంకు లో కనగలు	20,000	25,000	Additional Capital అదనపు నమోదీకరణ
Furniture ఫర్నిచర్	10,000	15,000	
Stock స్టాక్	15,000	20,000	
Debtor మునిగిన వారు	50,000	80,000	
Creditor మునిగిన వాడలు	40,000	50,000	

11. A) Difference between hire purchase and instalment purchase system.
 రిజ్ట్ క్రాసు గొలుపు మరియు వాయిదా క్రాసు గొలుపు వ్యత్యాసం మధ్య ప్రత్యేకతలు?

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.

01-04-2008న రిజ్ట్ క్రాసు గొలుపు వ్యవస్థపై 2,50,000 రూపాయలు చెల్లించుటకు క్రాసు గొలుపు చేసారు. తక్షణం చెల్లింపు 50,000 రూపాయలు మరియు మిగిలిన మొత్తం 50,000 రూపాయలు నాలుగు సంవత్సరాల నాలుగు వార్షిక చెల్లింపులకు వడ్డీ 15% వడ్డీ వసూలు చేయబడింది. ఈ విషయం ఆధారంగా క్రాసు గొలుపు చేయబడినది?

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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

ANDHRA UNIVERSITY, VISAKHAPATNAM
II B.A. - Commerce
Semester - IV
Accountancy - II, Corporate Accounting
Model Paper

Max Marks : 75 Marks
Time : 3 Hours

SECTION - A

5 X 5 = 25 Marks

I. Answer ANY five of the following questions.

- 1. Preference share capital
ఆదిత్య (ప్ర) వాటా మూలధనం
- 2. Discount of shares
వాటాల డిస్కంట్
- 3. Debentures
డిబెంఠర్స్
- 4. Average profit method
సరాస లాభ పద్ధతి
- 5. Net assets method
నెట్ ఆస్టు పద్ధతి
- 6. Provisions
విద్యుల్లు
- 7. Companies Act, 2013
కంపెనీల చట్టం 2013
- 8. Buy back shares
వాటాల తిరిగి కొనుగోళ్లు

SECTION - B

5 X 10 = 50 Marks

II. Answer ANY five of the following questions. Selecting from each question one unit.

- 9. A) What is the meaning of shares and different types of shares?
వాటాల అర్థం? వాటాల వివిధ రకాలు ఏవంటే?

Or

B) Shipping limited issued 10,000 equity shares of Rs. 25/- each, payable Rs. 5/- on application, 10/- on Allotment and Rs. 10/- on first and final call. All the shares are subscribed and the amount duly received pass the journal entries.

షిప్పింగ్ లిమిటెడ్ కంపెనీ 10,000 టు. ఈశి (ప్ర) వాటాలను
 రూ. 25 టు. (25 టు.) ఫీల్డ్ టు. 5 టు. వాటాలను 10 టు.
 20 టు. మొదలు తుది పిలుపు 10 టు. తొలి పిలుపుల వసూళ్లు
 తయారై ఉన్నాయి. అవసరమైన టెస్ట్ పేజీలు వ్రాయండి?

10. A) Explain about accounting treatment for debentures?

ఇ బెండుర్లు డ్రా కౌంటర్ బెండుర్లు సులభం ప్రస్తుతం గా 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 కి సంపత్ 10,000 ఇ బెండుర్లు రెకోర్డులో 100 రూపాయల వద్ద ఉద్దేశించి. 10% ఇ బెండుర్లు బాండ్ చెరిపడమైనది. ప్రతి బాండ్ కు 70 రూపాయలు ముందుగా చెల్లించి మిగిలినది బాండ్ డివిడెండ్ల ద్వారా చెల్లించబడుతుంది. ఇ బెండుర్లు చందా తీయడం, ఉపసంహరించడం వంటి పట్టు పట్టులు వ్రాయండి?

11. A) Briefly explain about valuation of Goodwill

సుపై వివర మూల్యాంకనం ఉపయోగించి గూడ్విల్ 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 సంపత్ 4,00,000 రూపాయలతో సగటు లాభం 60,000 రూపాయలు. సాధారణ రిటర్న్ రేట్ 10%. సూపర్ ప్రాఫిట్ మెథడ్ ఉపయోగించి గూడ్విల్ విలువ కనుగొనండి?

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

షేర్ల విలువ మూల్యాంకనం అంటే ఏమిటి? ఉపసంహరించుకోవడానికి (రీడీమబుల్) గూడ్విల్ వివరించండి?

Or

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

క్రింది వివరాల ఆధారంగా నెట్ అసెట్స్ మెథడ్ సూత్రం ఉపయోగించి గూడ్విల్ వివరించండి?

Particulars	Amount
Assets:	
Non-current Assets	XXXXXX
Fixed Assets	XXXXXX
Tangible Assets	XXXXXX
Intangible Assets	XXXXXX
Current Assets	XXXXXX
Inventories	XXXXXX
Trade Receivables	XXXXXX
Cash & Cash equivalents	XXXXXX
Total Assets (A)	XXXXXX
Equity Liabilities	
Shareholders equity	XXXXXX
Non-Current Liabilities	XXXXXX
Long Term Debt	XXXXXX
Trade Payables	XXXXXX
Income Tax payables	XXXXXX
Total Liabilities (B)	XXXXXX
Net Worth (A-B)	XXXXXX

13. A) Briefly explain about Companies Act 2013.
 సంస్థల సంస్థ 2013 గురించి వివరించండి?

Or

B) Adjustments relations to preparation of final accounts?
 చివరి లెక్కల తయారీకి సంబంధించిన సవరణలు వివరించండి?
 చివరి లెక్కల తయారీకి సంబంధించి?

S. Venkatesh Rammanna
 N. Venkataramana,
 Lr.-in- Commerce,
 S. V. D. College,
 Parvathipuram.

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