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 MAHESWAR)  
DEPUTY REGISTRAR (ACADEMIC)

Copies to:
1. The Dean of Academic Affairs, 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.
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.
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. Degree College
Parvathipuram

(CH. CHALAPATHI RAO)
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-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:


SECTION - A

1. Salient features of single entry system?
2. Statement of Affairs.
3. Receipts and payments accounts
4. Partnership Agreement
5. Hire purchase system
6. Fixed Capital Method
7. Accumulated Profits
8. Garnier Vs Murray Case

SECTION - B

9. A) Explain about provisions as per Sec. 8
Or
B) From the following Information prepare Income and expenditure Account?

<table>
<thead>
<tr>
<th>Receipts</th>
<th>Amount</th>
<th>Payments</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>To Opening Balance</td>
<td></td>
<td>Sports material purchased</td>
<td>10,000</td>
</tr>
<tr>
<td>Cash in Hand</td>
<td>5,000</td>
<td>Stationery paid</td>
<td>7,000</td>
</tr>
<tr>
<td>To Rent Received</td>
<td>10,000</td>
<td>Computer purchased</td>
<td>25,000</td>
</tr>
<tr>
<td>To sale or Investments</td>
<td>8,000</td>
<td>Salaries</td>
<td>20,000</td>
</tr>
<tr>
<td>To subscription received</td>
<td>54,000</td>
<td>Closing Balance</td>
<td>15,000</td>
</tr>
<tr>
<td></td>
<td>77,000</td>
<td></td>
<td>77,000</td>
</tr>
</tbody>
</table>
10. A) Difference between single entry and Double entry System

Or

B) From the following information prepare statement of Affairs method?

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Opening</th>
<th>Closing</th>
<th>Additional Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash in Hand</td>
<td>4,000</td>
<td>5,000</td>
<td></td>
</tr>
<tr>
<td>Cash at Bank</td>
<td>20,000</td>
<td>25,000</td>
<td></td>
</tr>
<tr>
<td>Furniture</td>
<td>10,000</td>
<td>15,000</td>
<td></td>
</tr>
<tr>
<td>Stock</td>
<td>15,000</td>
<td>20,000</td>
<td></td>
</tr>
<tr>
<td>Debtor</td>
<td>50,000</td>
<td>80,000</td>
<td></td>
</tr>
<tr>
<td>Creditor</td>
<td>40,000</td>
<td>50,000</td>
<td></td>
</tr>
</tbody>
</table>

11. A) Difference between hire purchase and instalment purchase system.

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 the machine be capitalised.

01-04-2008 

2,50,000 

50,000 

50,000 

50,000 

50,000 

15% 

2,50,000 ?
12. A) What is the meaning of Partnership? Briefly explain about partnership deed?

B) From the following information preparation problem with admission of A parameter?

A and B are partners sharing profits and losses in the ratio 3:2 respectively. They admit C as partner who is unable to bring goodwill in cash but pays Rs. 96,000/- as his capital. The goodwill of the firm is to be valued at two years purchase of profits Rs 30,000/-, Rs. 24,000/-. Adjustment entry to be passed for C’s share of goodwill the new ratio 5:2:2.

13. A) Dissolution of Partnership Firm?

B) Briefly explain about Garner Vs Murray Case
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:

Unit –IV:

UNIT – V:

Reference Books:
2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications
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

\[5 \times 5 = 25 \text{ Marks}\]

SECTION - A

I. Answer ANY five of the following questions.

1. Preference share capital

2. Discount of shares

3. Debentures

4. Average profit method

5. Net assets method


7. Companies Act, 2013

8. Buy back shares

\[5 \times 10 = 50 \text{ Marks}\]

SECTION - B

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?

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.
10. A) Explain about accounting treatment for debentures?

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?

11. A) Briefly explain about valuation of Goodwill

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.

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

Or

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

Assets:

- Non-current Assets
- Fixed Assets
- Tangible Assets
- Intangible Assets
- Current Assets

Inventories

Trade Receivables

Cash & Cash equivalents

Total Assets (A)

Equity Liabilities

Shareholders equity

Non-Current Liabilities

Long Term Debt

Trade Payables

Income Tax payables

Total Liabilities (B)

Net Worth (A-B)


Or

B) Adjustments relations to preparation of final accounts?