ANDHRA UNIVERSITY, VISAKHAPATNAM
PART – II, B.A.- (CBCS) GENERAL COURSE STRUCTURE
ACCOUNTANCY – II, CORPORATE ACCOUNTING
II Year B.A. Commerce –IV Semester – Course – IV
Semester-wise Syllabus under CBCS
(w.e.f. 2020-21 Admitted Batch)

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:
1. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications
2. Corporate Accounting – RL Gupta & Radha Swami, Sultan Chand & sons
3. Corporate Accounting – P.C. Tulsian, S.Chand Publishers
4. Advanced Accountancy: Jain and Narang, Kalyani Publishers
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ANDHRA UNIVERSITY, VISAKHAPATNAM
H. B.A. – Commerce
Semester – IV
Accountancy – II, Corporate Accounting
Model Paper

Max Marks : 75 Marks
Time : 3 Hours
5 X 5 = 25 Marks

SECTION – A

1. 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
   6. Provision
   7. Companies Act, 2013
   8. Buy back shares

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?

(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
<table>
<thead>
<tr>
<th>Particulars</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assets</td>
<td></td>
</tr>
<tr>
<td>Non-current Assets</td>
<td>XXXXX</td>
</tr>
<tr>
<td>Fixed Assets</td>
<td>XXXXX</td>
</tr>
<tr>
<td>Tangible Assets</td>
<td>XXXXX</td>
</tr>
<tr>
<td>Intangible Assets</td>
<td>XXXXX</td>
</tr>
<tr>
<td>Current Assets</td>
<td>XXXXX</td>
</tr>
<tr>
<td>Inventories</td>
<td>XXXXX</td>
</tr>
<tr>
<td>Trade Receivables</td>
<td>XXXXX</td>
</tr>
<tr>
<td>Cash &amp; Cash equivalents</td>
<td>XXXXX</td>
</tr>
<tr>
<td>Total Assets (A)</td>
<td>XXXXX</td>
</tr>
<tr>
<td>Equity Liabilities</td>
<td></td>
</tr>
<tr>
<td>Shareholders equity</td>
<td>XXXXX</td>
</tr>
<tr>
<td>Non-Current Liabilities</td>
<td>XXXXX</td>
</tr>
<tr>
<td>Long Term Debt</td>
<td>XXXXX</td>
</tr>
<tr>
<td>Trade Payables</td>
<td>XXXXX</td>
</tr>
<tr>
<td>Income Tax payables</td>
<td>XXXXX</td>
</tr>
<tr>
<td>Total Liabilities (B)</td>
<td>XXXXX</td>
</tr>
<tr>
<td>Net Worth (A-B)</td>
<td>XXXXX</td>
</tr>
</tbody>
</table>


13. B) Adjustments relations to preparation of final accounts.

N. Venkataramana,  
L.i.-m. Commerce,  
S. V. D. College,  
Parvatipuram.

Principal  
S. V. (Govt. Aided) Degree College  
PARVATIPURAM
ANDHRA UNIVERSITY, VISAKHAPATNAM
PART – II, B.A.- (CBCS) GENERAL COURSE STRUCTURE
II Year B.A. Commerce - Semester – IV
Semester-wise Syllabus under CBCS
(w.e.f. 2020-21 Admitted Batch)

Course V: Auditing

SYLLABUS:

Unit-I: Introduction: Meaning – Objectives – Importance of Auditing – Characteristics -
Book Keeping vs Auditing - Accounting vs Auditing – Role of Auditor in Checking
Corporate Frauds.

Unit-II: Types of Audit: Based on Ownership, Time and Objective - Independent, Financial,
Internal, Cost, Tax, Government, Secretarial Audits

Unit-III: Planning of Audit: Steps to be taken at the Commencement of a New Audit –
Audit Programme - Audit Note Book– Audit Working Papers - Audit Evidence - Internal
Check, Internal Audit and Internal Control.

Unit-IV: Vouching and Investigation: Definition and Importance of Vouching – Objectives
of Vouching - Vouching of Cash and Trading Transactions – Investigation - Auditing vs.
Investigation

Unit-V: Company Audit and Auditors Report: Auditor’s Qualifications – Appointment
and Reappointment – Rights, Duties, Liabilities and Disqualifications - Audit Report:

References:
5. R.G. Saxena, “Principles and Practice of Auditing”, Himalaya Publishing
House New Delhi
ANDHRA UNIVERSITY, VISAKHAPATNAM
II B.A. – COMMERCE - Semester – IV
Course – V - AUDITING
MODEL PAPER
Max Marks : 75
Time : 3 Hours
5 x 5 = 25 Marks

SECTION – A

I. Answer ANY five of the following questions.
1. Importance of Auditing
   ఆదర్శ సంఖ్యలు ఉపయోగించడానికి.
2. Financial Audit
   ఆదర్శ సంఖ్యలు ఉపయోగించడానికి.
3. Statutory Audit
   సాధారణ సంఖ్యలు ఉపయోగించడానికి.
4. Audit Programme
   కెలిమభ సంఖ్యలు ఉపయోగించడానికి.
5. Internal Audit
   భాషా సంఖ్యలు ఉపయోగించడానికి.
6. Importance of Vouching
   భాషా సంఖ్యలు ఉపయోగించడానికి.
7. Appointment of Auditor
   కెలిమభ సంఖ్యలు ఉపయోగించడానికి.
8. Auditor’s Qualifications
   కెలిమభ సంఖ్యలు ఉపయోగించడానికి.

SECTION – B
5 x 10 = 50 Marks

II. Answer the following ONE from Each Unit.
9. (a) What is the meaning of Auditing and Importance of Auditing.
   ఆదర్శ సంఖ్యలు ఉపయోగించడానికి.

   (or)

   (b) Role of Auditors in checking Corporate funds.
   కెలిమభ సంఖ్యలు ఉపయోగించడానికి.
10. (a) Briefly explain based on Ownership Time and Objectives of Audit

(ఉచిత శాసనానికి కారణాలు ఇంటిలో సంఘటన లేదు ఎంచుకోలు వారించే పరిమితం)

(or)

(b) Explain about different types of Audit

(వివిధ ప్రకారాలు సంఘటనలు విస్తృతం విస్తరించండి)

11. (a) Explain about steps to be taken at the commencement of new Audit

(హెచ్ ప్రారంభం చేసే పద్ధతులు సంఘటన లేదు ఎంచుకోలాడు)

(or)

(b) Briefly explain about audit programme, Audit working papers, Audit notebook

(హెచ్ అధ్యోపనాసు పని కార్య, అధ్యోపనాసు కార్యాలు, అధ్యోపనాసు సమూహం)

12. (a) What is the meaning and definition of Vouching and importance of Vouching

(వృద్ధి అంశం అనేది వృద్ధి అంశం అనేపు పిత్తం)

(or)

(b) Difference between Auditing Vs Investigation

(హెచ్ పద్ధతి లేదా పరిశీలన వివిధత సాధనం)

13. (a) What are the rights and duties liabilities and disqualifications of Auditor

(హెచ్ పద్ధతి వివిధత సాధనాలు నాణీ అంశాలు, ఐస్టాటిస్ట్ కార్యాలు చాలా అంశాలు)

(or)

(b) Preparation of audit report, Relevant Provisions of Companies Act, 2013

(హెచ్ పద్ధతి ప్రదర్శనము, సంస్థలకు సమర్పించబడిన అనుసంధానం అనుసంధానం, 2013 సంస్థ శాసనానికి సమర్పించబడిన అనుసంధానం)

N. Venkata Ramana,
Lr.-in-Commerce,
S.V.D. College,
Parvathipuram.