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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:

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. 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
5. Advanced Accountancy: R.L. Gupta and M.Radhaswamy, S Chand.
6. Advanced Accountancy :Chakraborty, Vikas Publishers
7. Corporate Accounting: S.N. Maheswari, S.K. Maheswari, Vikas Publishing House.
8. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company

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10. A) Explain about accounting treatment for debentures?

2 వేల రూపాయల ప్రతిబంధన బండ్లను సులభత డిస్కంట్‌లో 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 రుపాయల డిస్కంట్‌లో 100 రు. వారీగా బండ్లను 10% డిస్కంట్‌లో బండ్లను సులభత డిస్కంట్‌లో వివరించండి. ప్రతి బండ్లకు 70 రు. మొదటి అంకం పంపిణీ చేయాలి. మిగిలినది అందజేసే సమయంలో రుపాయల వారీగా వివరించండి. అన్ని రుపాయలు సులభత డిస్కంట్‌లో వివరించండి?

11. A) Briefly explain about valuation of Goodwill

సులభత డిస్కంట్‌లో మూల్యాంకనం వివరించండి? సులభత డిస్కంట్‌లో?

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 మేహతా అండ్ సన్స్ కంపెనీ సగటు లాభం 60,000 రు. మొదటి 4,00,000 రు. మొదటి. సులభత డిస్కంట్‌లో 10% డిస్కంట్‌లో మూల్యాంకనం వివరించండి? సులభత డిస్కంట్‌లో?

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

వారీగా మూల్యాంకనం వివరించండి? అవసరం మరియు ప్రాధాన్యతను సులభత డిస్కంట్‌లో వివరించండి?

Or

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

అవసరం వివరించండి సమాధానం సులభత డిస్కంట్‌లో

| Particulars ಅನುಬಂಧ | Amount ರೂಪಾಯಿ |
|---|------------------|
| Assets: ಆಸ್ತಿ | |
| Non-current Assets ದೀರ್ಘಕಾಲೀನ ಆಸ್ತಿ | XXXXX |
| Fixed Assets ಠೇವಣಿ ಆಸ್ತಿ | XXXXX |
| Tangible Assets ಸ್ಪರ್ಶ್ಯ ಆಸ್ತಿ | XXXXX |
| Intangible Assets ಸ್ಪರ್ಶ್ಯವಿಲ್ಲದ ಆಸ್ತಿ | XXXXX |
| Current Assets ಪ್ರಸ್ತುತ ಆಸ್ತಿ | XXXXX |
| Inventories ಇಂವೆಂಟರಿ | XXXXX |
| Trade Receivables ವ್ಯಾಪಾರ ಸ್ವೀಕಾರ್ಯ | XXXXX |
| Cash & Cash equivalents ಕಾಶ ಮತ್ತು ಕಾಶ ಸಮಾನ | XXXXX |
| Total Assets (A) | XXXXX |
| Equity Liabilities ಸಾಮಾನ್ಯ ಆಸ್ತಿ | |
| Shareholders equity ವಿಭಾಗದವರ ಸ್ವೀಕಾರ್ಯ | XXXXX |
| Non-Current Liabilities ದೀರ್ಘಕಾಲೀನ ಹಣಕಾಸು | XXXXX |
| Long Term Debt ದೀರ್ಘಕಾಲೀನ ಹಣಕಾಸು | XXXXX |
| Trade Payables ವ್ಯಾಪಾರ ಹಣಕಾಸು | XXXXX |
| Income Tax payables ಆದಾಯ ತೆರಿಗೆ ಹಣಕಾಸು | XXXXX |
| Total Liabilities (B) | XXXXX |
| Net Worth (A-B) ಶೇಷ ಆಸ್ತಿ | XXXXX |

13. A) Briefly explain about Companies Act 2013.
 ಕಂಪನಿ ಕಾಯ್ದೆ 2013 ನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.

Or

B) Adjustments relations to preparation of final accounts?
 ಅಂತಿಮ ಖಜಾನೆ ಸಂಪಾದನೆಗೆ ಸಂಬಂಧಿಸಿದ ಸಂಕ್ಷಿಪ್ತ ವಿವರಣೆ
 ಒದಗಿಸಿ.

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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: Contents –Preparation - Relevant Provisions of Companies Act, 2013.

References:

1. S.Vengadamani, “Practical Auditing”, Margham Publications, Chennai.
2. Ghatalia, “Principles of Auditing”, Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, Baldev Sachdeva & Jagwant Singh, “Auditing Theory and Practice”, Kalyani Publications
4. N.D. Kapoor, “Auditing”, S Chand, New Delhi.
5. R.G. Saxena, “Principles and Practice of Auditing”, Himalaya Publishing House New Delhi

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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
ఆడిటింగ్ ప్రాధాన్యత.
2. Financial Audit
ఆర్థిక ఆడిట్
3. Statutory Audit
కాసనాత్మక ఆడిట్
4. Audit Programme
ఆడిట్ కార్యక్రమం.
5. Internal Audit
రింటర్నల్ ఆడిట్.
6. Importance of Vouching
వీచింగ్ ప్రాధాన్యత.
7. Appointment of Auditor
ఆడిటర్ నియామకం.
8. Auditor's Qualifications
ఆడిటర్ గుణా లు

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.

ఆడిటింగ్ అంటే ఏమిటి? దాని ప్రాధాన్యత.

(or)

(b) Role of Auditors in checking Corporate funds.

కాపాకర్లు సంస్థల ఆర్థిక నిధులను పరీక్షించే పాత్ర.

10.(a) Briefly explain based on Ownership Time and Objectives of Audit

ఆదిక యొక్క యాజమాన్యము మరియు క్షేత్రాల గుర్తింపు వివరించండి?

(or)

(b) Explain about different types of Audit

వివిధ రకాల ఆదిక గుర్తింపు వలెయండి?

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

ప్రొత్త ఆదిక ప్రారంభించేముందు తీసుకోవలసిన దశలు గుర్తింపు
వివరించండి?

(or)

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

ఆదిక పాఠ్యక్రమము, ఆదిక పని పాపాలు, ఆదిక నోటుబుక్
గుర్తింపు వివరించండి?

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

వీచింగ్ అంటే ఏమిటి? దాని యొక్క ప్రాధాన్యత.

(or)

(b) Difference between Auditing Vs Investigation

ఆదికం గాన మరియు పరిశోధన మధ్య వ్యత్యాసాలు.

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

ఆదికర్త హక్కులు, అధికారాలు, బాధ్యతలు, మరియు అనర్హతలు గుర్తింపు వలెయండి?

(or)

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

ఆదిక రిపోర్టు తయారీ, సంబంధిత చట్టం 2013లో సంబంధించిన అంశాలు

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