

**Part II: B.A (CBCS) GENERAL COURSE STRUCTURE**  
**ACCOUNTANCY-I**  
**SEMESTER - II**

**PPW: 06**

**Max Marks:75+25**

**Unit-I: Rectification of Errors**

Introduction-Classification of Errors- Errors of Omission-Errors of Commission-Errors of Principles- Compensating Errors- Errors which do not affect trail balance – Errors which affect trail balance-Error and their rectification- preparation of suspense account- Effect of Errors on Profit.

**Unit II: Accounting for Depreciation**

Meaning of Depreciation –Causes – Characteristics- Objects and necessity- Measurement of depreciation- Methods of Depreciation: Fixed Installment method - Diminishing balance method- The Annuity system- Sinking Fund method - Problems.

**Unit-III: Provisions and Reserves**

Introduction- bad debts- consequence of bad debts-provision for bad debts –Preparation of Bad debts Account – Provision for Bad and doubtful debts – Provision for Discount on Debtors – Provision for discount on creditors – Bad debts recovery-Problems.  
Provisions and Reserves - Reserve Fund – Different Types of Provisions and Reserves.

**Unit-IV: Consignment Accounts**

Introduction- difference between Consignment and sale - Proforma invoice - Account sales – books of Consigner- accounting steps - Del-credere Commission – stock valuation- books of consignee – loss of goods on consignment- Normal loss-Abnormal loss- invoice price method- Problems.

**Unit-V: Joint Venture Accounts**

Introduction-Differences between Joint-venture and partnership–method of Accounting – Methods of keeping records for Joint venture accounts-method of recording in co ventures books-separate set of books method-Problems.

**Reference Books**

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|----------------------------|-------------------------------------|
| 1. Grewal, T.S             | Double Entry Book-Keeping           |
| 2. Grewal, T.S             | Introduction to Accountancy         |
| 3. Gupta, R.L & Gupta V.K  | Principles & Practice of Accounting |
| 4. Patil & Korlahalli      | Principles & Practice of Accounting |
| 5. Jain, S.P & Narang, K.L | Advanced Accountancy                |

6. Shukla, M.C & Grewal, T.S    Advanced Accountancy
7. Haneef and Mukherjee        Accountancy-I,
8. Dr.S.K.Paul                      Accountancy Vol-I

**ANDHRA UNIVERSITY, VISAKHAPATNAM**  
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**ACCOUNTANCY-II**  
**SEMESTER - III**

**PPW: 06**

**Max Marks:75+25**

**UNIT – I: Accounts from Incomplete Records**

Introduction-its' silent features –difference between single entry system and Double entry system-preparation of statement of affairs-ascertainment of profits-conversion into Double entry (Statement of Affairs method only).

**UNIT-III : Accounts of Non- Trading Concerns**

Introduction- difference between Receipts and payment account and Income and Expenditure Account- Accounting Process- Preparation of Receipts and Payments account -Preparation of Income and Expenditure Account- preparation of Balance Sheet

**UNIT - IV : Partnership Accounts:**

Introduction-partnership Agreement-Legal provisions in the absence of Partnership Deed –Capital-Drawings- sharing of profits and losses- interest on capital and drawings- salaries of partners- Fixed and Floating Capitals –preparation of profit and loss appropriation account-Preparation of final accounts.

**UNIT - IV : Admission of a Partner**

Introduction- treatment of Goodwill-calculation of profit sharing ratios-sacrificing ratios-Revaluation of Assets and Liabilities-Sharing of accumulated profits and losses-adjustment of capital/proportionate capital-problems.

**UNIT - V : Retirement and death of a Partner and dissolution of partnership**

Introduction-Accounting treatment of Retirement and Death of a Partner – ascertainment of amount payable to retiring partner- ascertainment of deceased partner's claim - Dissolution of partnership-steps on dissolution of partnership – decision in *Garner Vs Murray*- entries on dissolution

**Reference Books**

1. Grewal, T.S                                      An Introduction to Accountancy
2. Gupta, R.L & Gupta V.K.                Principles and practice of Accounting

3. Jain, S.P & Narang, K.L           Advanced Accountancy
4. Shukla, M.C & Grewal, T.S       Advanced Accountancy
5. Dr.S.K.Paul                           Accountancy Vol-I
6. Patil & Korlahalli                 Principles & Practice of Accounting

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**UNIT-I: Hire purchase and installment purchase system**

Introduction-Hire Purchase System - Features -- Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession - Installment Purchase System – installment system- Difference between Hire purchase and Installment system - Accounting Treatment in the books of Purchaser and Vendor.

**Unit-II: Royalty Accounts**

Introduction-Meaning- short workings-accounting entries of Royalties in the books of lessor and lessee

**Unit-III: Issue of Bonus Shares**

Introduction- its advantages- Provisions of company's Act and SEBI guide lines -procedure for issue of bonus shares

**Unit-IV: Company Accounts: Issue and redemption of shares**

Introduction-kinds of companies-Memorandum of Association- Article of Association- prospectus- issue of shares-issue of redeemable Preference shares-accounting treatment of oversubscription-calls in arrears-issue at premium and discount-forfeiture of shares-reissue of forfeited shares- Rights issue

**Unit V: Company Accounts: Issue and redemption of debentures**

Introduction- classes of debentures-debenture and debenture stock- issue of debentures for cash, other than cash-redemption of debentures-journal entries.-

**Reference Books**

