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From :
A.Babu Rao,
Lecturer in Commerce & Chairman – B.O.S., V.S.U.,
P.R.R. & V.S., Govt., Degree College,
VIDAVALUR.

Date : 26-07-2022

To :
The Registrar,
V.S.University,
Nellore – 524003.

Sir,

Sub:- VSU, Nellore – BOS Commerce Submission of Revised Syllabus – [U.G.]
5TH Semester – Reg.

-*-*-

Under the subject cited, the B.O.S. in Commerce [U.G.] had met on 26-07-2022 at 10 a.m to revise the syllabus in Commerce [U.G.] 5th Semester. I am here with Submitting the syllabus in Commerce [U.G.] for the 5th Semester. The syllabus provided by the A.P.S.C.H.E. was discussed in detail and the views of the members were obtained over phone. The Revised Syllabus along with Signatures of B.O.S. Members, are Enclosed herewith for the Circulation among the Coleges under the Jurisdiction of V.S.U., Nellore.

Yours Faithfully,

[A.Babu Rao]
Chairman-B.O.S.

Members :

Name of the College

(K.Srinivasulu)

PRR & VS-Govt.Degree College, Vidavalur.

(G.Ramanaiah)

JB – College, Kavali.

(M.V.L. Sailaja)

SKR.Govt.Degree College, Gudur.

(DR Madhusudhana varma)

Govt.Degree College, Naidupet.

(Lokasainadam)

Dr. B.G. R. Women's Academy
Nellore

VIKRAMA SIMHAPURI UNIVERSITY::NELLORE

Revised UG Syllabus under CBCS
(Implanted from academic year 2020-21)
PROGRAMME : FOUR YEAR B.Sc (Hons)
Domain Subjects : ACCOUNTANCY

*Skill Enhancement courses (SECs) for Semester V, from 2022-23
(Syllabus with learning outcomes, References, Co-curricular Activities & Model Q.P. Pattern)*

Structure of SECs for SEMESTER-V
(To chose One pair from the Three alternative pairs of SECs)

Univ. Code	Course No.	Name of course	Credits	Hrs	Marks		
					Int	Univ	Total
	6 & 7						
	6A	Advanced Management Accounting	3	4	25	75	100
		Advanced Management Accounting Practical	2	2	0	50	50
	7A	Advanced Cost Accounting	3	4	25	75	100
		Advanced Cost Accounting Practical	2	2	0	50	50
OR							
	6B	Business organization	3	4	25	75	100
		Business organization Practical	2	2	0	50	50
	7B	Principles of Management	3	4	25	75	100
		Principles of Management Practical	2	2	0	50	50
OR							
	6C	Financial Management	3	4	25	75	100
		Financial Management Practical	2	2	0	50	50
	7C	Business Laws	3	4	25	75	100
		Business Laws Practical	2	2	0	50	50


Note - 1 : For Semester-V, for the domain subject Accountancy, any one of the Three pairs of SECs shall be course as courses 6A&7A or 6B&7B or 6C&7. The pair shall not be broken (ABC allotment is random, not one any priority basis).


Note - 2 : One of the main objectives of skill Enhancement Courses (SEC) is to inculcate skills related to the domain subject in students. The syllabus of SEC will be partially skill oriented. Hence, Teachers shall also impart practical training to students on the skills embedded in syllabus citing related real field situations.

Note - 3 : Faculty eligibility for teaching the course : M.Com

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CK SREENIVASULU

MVK Sridhar
(MVK SAINAJA)


CK. Lokesh


(A. BABURAO)
B.O.S Chairman

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE.
III-B.Sc (MACS) :: SEMESTER-V
PAPER (6A) : ADVANCED MANAGEMENT ACCOUNTING

UNIT-I : STANDARD COSTING AND VARIANCE ANALYSIS : Meaning of Standard Cost and Standard Costing – Analysis of Variance – Material Variances – MCV – MPV – MUV – MMV - MYV. (Including problems).

UNIT-II : BUDGETS AND BUDGETARY CONTROL : Meaning – Definition of Budgets – Types of Budget – Meaning and definition & Budgetary control – Difference between Budgets and Budgetary control – Flexible Budget – Cash Budget.

UNIT-III : RATIO ANALYSIS : Meaning – Advantages – Limitations General Profitable ratios – Gross Profit Ratios – Net Profit Ratios – Net Operating Ratios – Stock Turnover Ratios – Debtors Turnover Ratios – Creditor Turnover Ratios – Current Ratios – Liquid Ratios only (Simple Problems).

UNIT-IV : FUND FLOW STATEMENT : Concept of fund: Preparation of funds flow statement. Uses and limitations of funds flow analysis (including problems).

UNIT-V : CASH FLOW STATEMENT : Concept of cash flow – Preparation of cash flow statement - Uses and limitations of cash flow analysis (including problems).

REFERENCES :

1. T.S. Reddy & Y. Hariprasad Reddy, Management Accounting, Margham Publication, Chennai
2. S.N. Maheswari, A Textbook of Accounting for Management, S. Chand Publishing, New Delhi.
3. I.M. Pandey, "Management Accounting", Vikas Publishing House, New Delhi,
4. Shashi K. Gupta & R.K. Sharma, "Management Accounting: Principles and Practice", Kalyani Publishers, Ludhiana.
5. Jawahar Lal, Accounting for Management, Himalaya Publishing House, New Delhi.
6. Charles T. Horngren, et.al, "Introduction to Management Accounting" Person Education India, New Delhi, 2002.
7. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
8. Dr. Kulsreshtha & Gupta – Practical problems in Management Accounting.
9. Bhattacharya, D., "Management Accounting", Pearson Education India, New Delhi.
10. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.

INSTRUCTION TO PAPER SETTER :

Two questions must be given from each unit in Section-A and Section-B

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Material	Standard Quantity Kg.	SP (Rs.)	Actual Quantity Kg.	AP (Rs.)
X	20	5	24	4.00
Y	16	4	14	4.50
Z	12	3	10	3.25
	<u>48</u>		<u>48</u>	

13. Summarised below are the Income and Expenditure forecasts of Gemini Ltd. for the months of March to August, 1984 :

Month	Sales (all Credit) Rs.	Purchases (all Credit) Rs.	Wages Rs.	Manufacturing Expenses Rs.	Office Expenses Rs.	Selling Expenses Rs.
March	60,000	36,000	9,000	4,000	2,000	4,000
April	62,000	38,000	8,000	3,000	1,500	5,000
May	64,000	33,000	10,000	4,500	2,500	4,500
June	58,000	35,000	8,500	3,500	2,000	3,500
July	56,000	39,000	9,500	4,000	1,000	4,500
August	60,000	34,000	8,000	3,000	1,500	4,500

You are given the following further information :

- Plant costing Rs.16,000 is due for delivery in July payable 10% on delivery and the balance after three months.
- Advance Tax of Rs.8,000 is payable in March and June each.
- Period of credit allowed (i) by suppliers 2 months and (ii) to customers 1 month.
- Lag in payment of manufacturing expenses $\frac{1}{2}$ month.
- Lag in payment of all other expenses 1 month.

You are required to prepare a cash budget for three months starting on 1st May, 1984 when there was a cash balance of Rs.8,000.

14. Draw up a flexible budget for overhead expenses on the basis of the following data and determine the overhead rates at 70%, 80% and 90% plant capacity.

	At 70% capacity (Rs.)	At 80% capacity (Rs.)	At 90% capacity (Rs.)
<u>Variable Overheads :</u>			
Indirect labour	-	12,000	-
Stores including spares	-	4,000	-
<u>Semi-Variable Overheads :</u>			
Power (30% fixed, 70% variable)	-	20,000	-
Repairs and Maintenance (60% fixed, 40% variable)	-	2,000	-
<u>Fixed Overheads :</u>			
Depreciation	-	11,000	-
Insurance	-	3,000	-
Salaries	-	10,000	-
Total Overheads	-	<u>62,000</u>	-
Estimated direct labour hours :	1,24,000 hrs.		

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15. Following is the profit and loss account of a electrical company for the year ended of 31st-03-2007 :

<u>Dr.</u>	<u>Amount (Rs.)</u>	<u>Particulars</u>	<u>Cr.</u>	<u>Amount (Rs.)</u>
To Opening Stock	45,750	By Sales	3,00,000	
To Purchases	1,89,150	By Closing Stock	59,100	
To Wages	3,000			
To Carriage	1,200			
To Gross profit C/d	1,20,000			
	<u>3,59,100</u>			<u>3,59,100</u>
To Administration Expenses	36,000	By Gross profit b/d	1,20,000	
To Selling and distribution Expenses	36,000	By Interest on Investment	1,500	
To Non- Operating expenses	1,200	By Profit on sale of investments	2,100	
To Net Profit	50,400			
	<u>1,23,600</u>			<u>1,23,600</u>

CALCULATE : (a) Gross profit Ratio (b) Net profit Ratio (c) Operating Ratio (d) Operating Profit Ratio (e) Administrative Expenses Ratio.

16. The following statements of **SURYA ELECTRONICS LIMITED** for the year ending 31-12-2005 :

BALANCE SHEET AS ON 31-12-2005

<u>Liabilities</u>	<u>Amount (Rs.)</u>	<u>Assets</u>	<u>Amount (Rs.)</u>
Share capital	5,00,000	Land and Buildings	5,00,000
General Reserve	4,00,000	Plant and Machinery	2,00,000
Profit and Loss A/c	1,50,000	Stock	1,50,000
Sundry Creditors	2,00,000	Sundry Debtors	2,50,000
		Cash at bank	1,50,000
	<u>12,50,000</u>		<u>12,50,000</u>

PROFIT AND LOSS A/C FOR THE YEAR ENDING 31-12-2005

<u>Particulars</u>	<u>Amount (Rs.)</u>	<u>Particulars</u>	<u>Amount (Rs.)</u>
To Opening Stock	2,50,000	By sales	18,00,000
To Purchases	10,50,000	By closing stock	1,50,000
To Gross Profit	6,50,000		
	<u>19,50,000</u>		<u>19,50,000</u>
To Selling and Distribution	2,30,000	By Gross Profit	6,50,000
To other Expenses	1,00,000	By Profit on sale of fixed assets	50,000
To Finance expenses	20,000		
To Net profit	3,50,000		
	<u>7,00,000</u>		<u>7,00,000</u>

CALCULATE : (a) Current Ratio (b) Quick Ratio (c) Gross Profit Ratio (d) Stock Turnover Ratio (e) Debtors Turnover Ratio.

17. From the following two balance sheets as at December 31-2011 and 2012 you are required to prepare statements of sources and uses of funds.

	<u>2011 (Rs.)</u>	<u>2012 (Rs.)</u>	<u>2011 (Rs.)</u>	<u>2012 (Rs.)</u>
<u>Liabilities:-</u>				
Share Capital	40,000	45,000		
Trade Creditors	10,000	23,000		
Profit & Loss A/c	2,30,000	2,50,000		
<u>Assets :-</u>				
Cash			30,000	47,000
Debtors			1,20,000	1,15,000
Stock in-trade			80,000	90,000
Land			50,000	66,000
	<u>2,80,000</u>	<u>3,18,000</u>	<u>2,80,000</u>	<u>3,18,000</u>

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18. From the following Balance Sheets of A Ltd., on 31st December, 2012 and 2013, you are required to prepare.

Funds Flow Statement :-

<u>Liabilities</u>	<u>2012 (Rs.)</u>	<u>2013 (Rs.)</u>	<u>Assets</u>	<u>2012 (Rs.)</u>	<u>2013 (Rs.)</u>
Share Capital	1,00,000	1,00,000	Goodwill	12,000	12,000
General Reserve	14,000	18,000	Building	40,000	36,000
Profit & Loss A/c	16,000	13,000	Plant	37,000	36,000
Sundry Creditors	8,000	5,400	Investments	10,000	11,000
Bills Payable	1,200	800	Stock	30,000	23,400
Provision for Taxation	16,000	18,000	Bills Receivable	2,000	3,200
Provision for doubtful debts	400	600	Debtors	18,000	19,000
			Cash	6,600	15,200
	<u>1,55,600</u>	<u>1,55,800</u>		<u>1,55,600</u>	<u>1,55,800</u>

The following additional information has also been given :

- (i) Depreciation charged on Plant was Rs. 4,000 and on Building Rs. 4,000
- (ii) Provision for taxation of Rs. 19,000 was made during the year 2013.
- (iii) Interim dividend of Rs. 8,000 was paid during the year 2013.

19. From the following Profit and Loss Account you are required to compute cash from operations :

PRORFIT AND LOSS ACCOUNT FOR THE YEAR ENDING 31ST DECEMBER-2010

	<u>Rs.</u>		<u>Rs.</u>
To Salaries	5,000	By Gross Profit	25,000
To Rent	1,000	By Profit on sale of Land	5,000
To Depreciation	2,000	By Income Tax Refund	3,000
To Loss on sale of Plant	1,000		
To Goodwill written off	4,000		
To Proposed dividend	5,000		
To Provision for taxation	5,000		
To Net Profit	<u>10,000</u>		
	<u>33,000</u>		<u>33,000</u>

20. From the following information prepare a Cash flow statement for the year ended 31-12-2005.

BALANCE SHEET

<u>Liabilities</u>	<u>31-12-2004(000)</u>	<u>31-12-2005(000)</u>	<u>Assets</u>	<u>31-12-2004(000)</u>	<u>31-12-2005(000)</u>
Equity Capital	140	140	Fixed Assets (Net)	133	127
Reserves & Surplus	74	105	Cash	75	97
Sundry Creditors	32	35	Inventory	49	58
Wages Outstanding	3	4	Prepaid Rent	3	5
Miscellaneous Expenses Outstanding	<u>11</u>	<u>3</u>			
	<u>260</u>	<u>287</u>		<u>260</u>	<u>287</u>

Accumulated Depreciation was Rs. 16,000 at the end of 2004 and Rs. 19,000 at the end of 2005.

NOTE : Paper Setter must select TWO Short Questions and TWO Essay Questions from Each Unit.

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VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE.

III-B.Sc (MACS) :: SEMESTER-V

PAPER (7A) : ADVANCED COST ACCOUNTING

UNIT-I : LABOUR COST : Labour : Control of labour costs – Methods of remuneration – labour incentives schemes Halsey and Rowan Methods only : time rate wages and piece rate wages. (Including problems).

UNIT-II : METHODS OF COSTING : Job costing – features – objectives – importance – merits and limitations (including simple problems)

UNIT-III : PREPARATION OF RECONCILIATION STATEMENT : Reasons for the differences between the cost profit and Financial Profit – Reconciliation of the cost profit with the financial profit vice versa (including problems)

UNIT-IV : PROCESS COSTING : Introduction and meaning of process costing – Manufacturing companies with suitability of process costing – preparation of process accounts with loss in weight, normal loss, abnormal loss.

UNIT-V : OPERATING COSTING : Meaning and the various types of operating costing businesses i.e. Transport Hotel Management, Hospital Management, Power generating etc., Problems with Transport Costing only -operating Cost per kilo meter and passenger Kilo meter.

REFERENCES :

1. Cost Accounting and Management Accounting – T.S. Reddy and Hariprasad Reddy, Margham publications, Chennai.
2. Methods of costing – S.P. Jain and K.L.Narang Kalyani Publishers
3. M.N. Aurora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
4. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
5. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand & Sons.
6. S.N. Maheswari – Principles of Management Accounting.
7. I.M. Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
8. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers. Ludhiana.
9. Cost Accounting problems – Khanna Ahuja Pandey

INSTRUCTION TO PAPER SETTER :

Two questions must be given from each unit in Section-A and Section-B

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12. From the following particulars calculate the earnings of a worker under :
- (a) Rowan premium bonus systems and
 - (b) Halsey premium bonus system
- Hourly rate of wages Rs. 0.75
 Standard time for producing 1 dozen articles is 3 hours
 Actual time taken by the worker to produce 20 dozen articles is 48 hours.
13. Following particulars relate to Job No. 323.
 Materials used Rs. 500
- Direct Wages :-**
 X—10 hours @ Rs. 2.50 per hour
 Y—8 hours @ Rs. 3.00 per hour
 Z—5 hours @ Rs. 4.00 per hour
- Variable overheads :-**
 X—7,000 labour hours = Rs. 7,000
 Y—3,000 labour hours = Rs. 6,000
 Z—1,000 labour hours = Rs. 4,000
 Fixed overheads estimated at Rs. 30,000 for 7,500 normal working hours.
 You are required to calculate the cost of Job No. 323 and calculate the price to give the profit of $3\frac{1}{3}\%$ on selling price.
14. Material Rs. 4,010.
 Wages of A : 60 hrs at Rs. 3 per hour
 Wages of B : 40 hrs at Rs. 2 per hour
 Wages of C : 20 hrs at Rs. 1 per hour
 Variable overhead Rs. 2 per hour
 Fixed overhead Rs. 20,000 for 10,000 hours
 Calculate cost of the job.
15. Ascertain the profit as per the financial books from the following information.

	<u>Rs.</u>
Profit as per cost accounts	25,000
Closing stock over valued in cost books	12,500
Preliminary expenses written off	3,000
Profit sale of building	30,000
Administrative expenses over recorded in cost books	50,375
Works overheads under recovered in cost books	30,375
Bank interest and transfer fees in financial books	5,000
Interest in investment recorded in financial books	10,000
Depreciation shown in excess in cost books	4,000
Provision made for Income tax	40,000

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16. According to the costing books Sunlight Co Ltd the net profit was Rs.27,780. Prepare reconciliation statement .From the following profit & loss account.

<u>PARTICULARS</u>	<u>Rs.</u>	<u>PARTICULARS</u>	<u>Rs.</u>
To Opening stock	15,670	By sales	4,36,700
To purchases	3,67,400	By closing Stock	21,060
To Direct wages	15,650		
To works overhead	20,560		
To Gross profit	<u>38,480</u>		
	<u>4,57,760</u>		<u>4,57,760</u>
To Administration overhead	13,460	By gross profit	38,480
To Selling over heads	1,240		
To Net profit	<u>23,780</u>		
	<u>38,480</u>		<u>38,480</u>

Additional information :

Reveals that costing records show the following :

- (a) Closing stock Rs 25,630
- (b) Direct wages recovered during the year Rs.16,720
- (c) Works over head recovered Rs.18,560
- (d) Administration over head charged Rs.15, 460
- (e) Selling expenses charged Rs.740

17. A oil producing company maintain three processes. In crushing process introduced 600 Kgs of copra costing Rs.6,000. The other details are as follows.

<u>Particulars</u>	<u>Crushing</u>	<u>Refining</u>	<u>Finishing</u>
	<u>Rs.</u>	<u>Rs.</u>	<u>Rs.</u>
Labour	2,000	1,500	1,000
Power	500	300	100
Steam	200	100	50
Other Materials	400	200	100
Factory expenses	600	500	300

Raw oil production=400 kgs, Production of Refined oil - 300 kgs,
production of Finished oil =280 kgs

Cost of Drums Rs.2,000, Sale of gunny bags Rs.1,000 , Sale of cake 120 kgs for Rs.500

By products in refining process 75 kgs and amount realized on sale of them Rs.40

Prepare Process Accounts.

18. The product of a manufacturing concern passes through Three Processes A,B and C From the following particulars ,Prepare process accosts Showing Normal Loss ,Abnormal loss and Abnormal gain.

	<u>Process A</u>	<u>Process B</u>	<u>Process C</u>
	<u>Rs.</u>	<u>Rs.</u>	<u>Rs.</u>
Direct Materials	17,000	20,000	25,000
Direct Wages	13,000	8,000	9,000
Product Overheads	8,000	7,150	8,210
Out put (In Units)	4,750	4,200	3,750
Normal loss	5%	10%	15%
Value of scrap (Per unit)	Rs.5	Rs.20	Rs.25
Input to Process A (units)	5000	-----	-----
In put to process A (value)	50,000		

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19. From the following data calculate the cost per mile of a vehicle

	<u>Rs.</u>
Value of vehicle	1,00,000
Garage rent per year	1,200
Insurance charges per year	400
Road tax per year	500
Driver's Wages per month	600
Cost of petrol per Litre	6.40
Type maintenance per mile	80 paise

Estimated life of vehicle 1,50,000 miles .Miles per litre of petrol 8, Estimated annual mileage 6000

20. Compute cost per running kilometer from the following data of a truck.

Estimated life of Vehicle 1,00,000 kms

Annul running 15 ,000 kms

	<u>Rs.</u>
Cost of vehicle	25,000
Road license (annual)	750
Insurance (annual)	700
Garage rent (annual)	900
Supervision and salary (annual)	2,700
Driver wages per hour	3
Cost of Fuel per liter	3
Repairs and maintenance per km	1.75
Type allocation per km	90 paise

Charge interest at 5% p.a on cost of Vehicle. The Vehicle runs 20 k.m per hour on an average and one litre of fuel gives 20 k.m

NOTE: Paper Setter must select TWO Short Questions and TWO Essay Questions from Each Unit.

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VIKRAMA SIMHAPURI UNIVERSITY::NELLORE

III-B.Sc (MACS)

SEMESTER-V

PAPER 6(B) : BUSINESS ORGANIZATION

UNIT-I – INTRODUCTION :

Concepts of Business, Trade , Industry and Commerce – Features of Business -Trade Classification - Aids to Trade – Industry – Classification – Relationship of Trade, Industry and Commerce.

UNIT II- BUSINESS FUNCTIONS AND ENTREPRENEURSHIP

Functions of Business and their relationship - Factors influencing the choice of suitable form of organization – Meaning of Entrepreneurship – Characteristics of a good entrepreneur - Types – Functions of Entrepreneurship.

UNIT –III – FORMS OF BUSINESS ORGANIZATIONS

Sole Proprietorship – Meaning – Characteristics – Advantages and Disadvantages – Partnership - Meaning – Characteristics- Kinds of partners – Advantages and Disadvantages – Partnership Deed – Hindu-undivided Family – Cooperative Societies.

UNIT-IV- JOINT STOCK COMPANY

Joint Stock Company – Meaning – Characteristics –Advantages – Kinds of Companies - Differences between Private Ltd and Public Ltd Companies.

UNIT-V- COMPANY INCORPORATION

Preparation of important Documents for incorporation of Company – Memorandum of Association – Articles of Association – Differences Between Memorandum of Association and Articles of Association - Prospectus and its contents.

Reference Books

1. C.D.Balaji and G. Prasad, Business Organization - Margham Publications, Chennai.
2. R.K.Sharma and Shashi K Gupta, Business Organization - Kalyani Publications.
3. C.B.Guptha, Industrial Organization and Management, Sultan Chand.
4. Y.K.Bushan, Business organization and Management, Sultan Chand.
5. Sherlekar, Business Organization and Management, Himalaya Publications.

INSTRUCTION TO PAPER SETTER :

Two questions must be given from each unit in Section-A and Section-B

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VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE

III-B.Sc (MACS)
SEMESTER-V

PRINCIPLES OF MANAGEMENT

MODEL QUESTION PAPER

Time: 3 Hours

Max. Marks : 75

PART - A

I. Answer any FIVE of the following Questions

5 X 3 = 15M

1. Functions of Management
2. Administration Vs Management
3. Decision Making
4. Planning Types
5. Principles of Organizing
6. Span of Management
7. Functions of a Leader
8. Characteristics of a Leader
9. Controlling
10. Types of Controlling

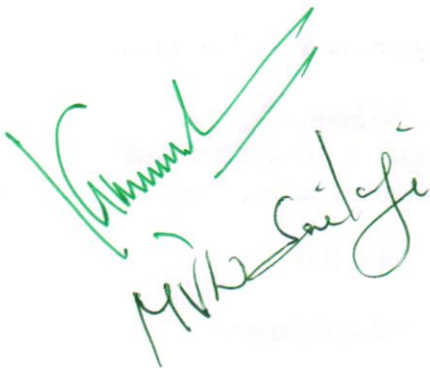
PART - B

II. Answer any FIVE of the following Questions:

5 X 12 = 60M

11. Define Management? Explain Principles of Management (Henry Fayol 14 Principles)?
12. Define Social Responsibility? Explain Social Responsibility in detail?
13. Describe the process of Management by Objective (MBO) in detail with diagram?
14. Define Planning? Discuss the steps and techniques of Planning?
15. Define Organization? Explain the types of Organizations in detail with diagrams?
16. Describe Line and Staff functions in detail?
17. Define Leadership? Explain the styles of Leadership?
18. Explain the theories of Leadership?
19. Define Controlling? Explain the steps in Controlling?
20. Describe the techniques in Controlling?

Note : Paper Setter must select TWO Short Questions and TWO Essay Questions from Each Unit


MVK Sridhar


B.S.P.
BOS


S. V. S.
(K. L. K. A. S. A. I. P. O. T.)

VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE.
THREE YEAR B.Sc (ACCOUNTANCY) DEGREE EXAMINATION UG (CBCS)

(QUESTION PAPER STRUCTURE)

Time: 3 Hours

Max. Marks : 75

SECTION-A

Answer any FIVE of the following Questions :

(5 X 3 = 15 Marks)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

SECTION - B


Answer any FIVE Questions :


(5 X 12 = 60 Marks)

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

INSTRUCTION TO PAPER SETTER :

Two questions must be given from each unit in Section-A and Section-B


M.K. Sathya


B.S.


C. K. K. SATHYANARAYAN