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C.A. FOUNDATION : NEW SYLLABUS

PAPER-I : PRINCIPLES AND PRACTICE OF ACCOUNTING (One paper – Three hours – 100 Marks)

Objective:
To develop an understanding of the basic concepts and principles of Accounting and acquire the ability to apply the same in preparing financial statements and simple problem solving.

Contents:

1. **Theoretical Framework**
 - (i) Meaning and Scope of accounting
 - (ii) Accounting Concepts, Principles and Conventions
 - (iii) Accounting terminology - Glossary
 - (iv) Capital and revenue expenditure, Capital and revenue receipts, Contingent assets and contingent liabilities
 - (v) Accounting Policies
 - (vi) Accounting as a Measurement Discipline – Valuation Principles, Accounting Estimates.
 - (vii) Accounting Standards – Concepts and Objectives.
 - (viii) Indian Accounting Standards – Concepts and Objectives.
2. **Accounting Process**
 - (i) Books of Accounts
 - (ii) Preparation of Trial Balance
 - (iii) Rectification of Errors.
3. **Bank Reconciliation Statement**
Introduction, reasons, preparation of bank reconciliation statement.
4. **Inventories**
Cost of inventory, Net realizable value, Basis and technique of inventory valuation and record keeping.
5. **Concept and Accounting of Depreciation**
Concepts, Methods of computation and accounting treatment of depreciation, Change in depreciation methods.
6. **Accounting for Special Transactions**
 - (i) **Bills of exchange and promissory notes**
Meaning of Bills of Exchange and Promissory Notes and their Accounting Treatment; Accommodation bills.
 - (ii) **Sale of goods on approval or return basis**
Meaning of goods sent on approval or return basis and accounting treatment.
 - (iii) **Consignment**
Meaning and Features of consignment business, Difference between sale and consignment, Accounting treatments for consignment transactions and events in the books of consignor and consignee.
 - (iv) **Average due Date**
Meaning, Calculation of average due date in various situations.
 - (v) **Account Current**
Meaning of Account Current, Methods of preparing Account Current.
7. **Final Accounts of Sole Proprietors**
Elements of financial statements, Closing Adjustment Entries, Trading Account, Profit and Loss Account and Balance Sheet of Manufacturing and Non-manufacturing entities.

8. **Partnership Accounts**
 - (i) Firm Accounts of Partnership Firms
 - (ii) Admission, Retirement and Death of a Partner including Treatment of Goodwill
 - (iii) Introduction to LLPs and Distinction of LLPs from Partnership.
9. **Financial Statements of Not-for-Profit Organizations**
Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet, Difference between Profit and Loss Account and Income and Expenditure Account, Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

10. **Introduction to Company Accounts**
 - (i) Definition of shares and debentures
 - (ii) Issue of shares and debentures, forfeiture of shares, re-issue of forfeited shares
 - (iii) Statement of Profit and Loss and Balance Sheet as per Schedule III to the Companies Act, 2013.

PAPER – II : BUSINESS LAWS AND BUSINESS CORRESPONDENCE AND REPORTING (One paper – Three hours – 100 Marks) SECTION A : BUSINESS LAWS (60 MARKS)

Objective:
To develop an understanding of significant provisions of select business laws and acquire the ability to address basic application-oriented issues.

Contents:

1. **The Indian Contract Act, 1872:** An overview of Sections 1 to 75 covering the general nature of contract, consideration, other essential elements of a valid contract, performance of contract, breach of contract, Contingent and Quasi Contract.
2. **The Sale of Goods Act, 1930:** Formation of the contract of sale, Conditions and Warranties, Transfer of ownership and delivery of goods, Unpaid seller and his rights.
3. **The Indian Partnership Act, 1932:** General Nature of Partnership, Rights and duties of partners, Reconstitution of firms, Registration and dissolution of a firm.
4. **The Limited Liability Partnership Act, 2008:** Introduction- covering nature and scope, Essential features, characteristics of LLP, Incorporation and differences with other forms of organizations.
5. **The Companies Act, 2013 :** Essential features of company, corporate veil theory, Classes of companies, types of share capital, Incorporation of company, Memorandum of Association, Articles of Association, Doctrine of Indoor Management

Note: If new legislations are enacted in place of the existing legislations, the syllabus would include the corresponding provisions of such new legislations with effect from dates notified by the Institute.

Particulars	Rs.	Rs.
Cash in hand	14,000	
Cash at bank	26,000	
Sundry Debtors	8,60,000	
Stock on 1.4.2016	6,20,000	
Furniture & fixtures	2,14,000	
Office equipment	1,60,000	
Buildings	6,00,000	
Motor Car	2,00,000	
Sundry Creditors		4,30,000
Loan from Viswanath		3,00,000
Provision for bad debts		30,000
Purchases	14,00,000	
Purchase Returns		26,000
Sales		23,00,000
Sales Returns	42,000	
Salaries	1,10,000	
Rent for Godown	55,000	
Interest on loan from Viswanath	27,000	
Rates & Taxes	21,000	
Discount allowed to Debtors	24,000	
Discount received from Creditors		16,000
Freight on purchases	12,000	
Carriage Outwards	20,000	
Drawings	1,20,000	
Printing and Stationery	18,000	
Electricity Charges	22,000	
Insurance Premium	55,000	
General office expenses	30,000	
Bad Debts	20,000	
Bank charges	16,000	
Motor car expenses	36,000	
Capital A/c		16,20,000
TOTAL	47,22,000	47,22,000

Prepare Trading and Profit and Loss Account for the year ended 31st March 2017 and the Balance Sheet as at that date after making provision for the following:

1. Depreciate: (a) Building used for business by 5 percent; (b) Furniture and fixtures by 10 percent; One steel table purchased during the year for Rs. 14,000 was sold for same price but the sale proceeds were wrongly credited to Sales Account; (c) Office

You are required to prepare Trading and Profit & Loss Account for the year ended on 31st March, 2004 and Balance Sheet as on that date after making the necessary adjustments.

You are provided with the following information:

- (i) Closing Stock as on 31st March, 2004 Rs. 1,45,000.
- (ii) Neel had withdrawn goods worth Rs.50,000 during the year.
- (iii) Purchases include Purchase of furniture worth Rs. 1,00,000.
- (iv) Debtors include Rs. 50,000 bad debts.
- (v) Sales include good worth Rs. 1,50,000 sent out to NNS Co. on approval and remained unsold as on 31st march, 2004. The cost of the goods was Rs. 1,00,000.
- (vi) Provision for Bad debts is to be created at 5% of Sundry Debtors.
- (vii) Depreciate Furniture and Fittings by 10% and Motor Car by 20%.
- (viii) The salesman is entitled to a commission of 10% on total sales.

(20 Marks)

Question 4:

(a) Answer the following:

Roshan has a current account with partnership firm. It has debit balance of Rs.75,000 as on 01-07-2012. He has further deposited following amounts:

Date	Amount (Rs.)
14-07-2012	1,38,000
18-08-2012	22,000

He withdrew the following amounts:

Date	Amount (Rs.)
29-07-2012	97,000
09-09-2012	11,000

Show Roshan's A/c in the ledger of the firm. Interest is to be calculated at 10% on Debit balance and 8% on credit balance. You are required to prepare accounts current as on 30th September, 2012.

(10 Marks)

(b) The Balance Sheet of A, B and C who were sharing profits in proportion to their capitals stood as follows as at 31st March, 2018:

Liabilities	Rs.	Assets	Rs.
Sundry Creditors	6,900	Cash at Bank	5,500
Investment Fluctuation Reserve	7,500	Sundry Debtors	5,000
Capital Accounts		Less: Provision	100
A	18,000	Stock	8,000
B	13,500	Investments	11,500
C	9,000	Land and Building	25,000
	40,500		54,900
			54,900

B retired on 1st April, 2018, and the following was agreed upon:

- (i) That stock be depreciated by 6%.
- (ii) That the Provision for Doubtful Debts be brought up to 5% on Debtors.
- (iii) That Land and Buildings be appreciated by 20%.
- (iv) That a provision of Rs.770 be made in respect of outstanding legal charges.
- (v) Investments are brought down to Rs.8,500.
- (vi) That the Goodwill of the entire firm be fixed at Rs.10,800 and B's share of goodwill be adjusted into the accounts of A and C who are going to share future profits in the ratio of 5:3.

- (v) Closing Stock will be valued at market price which is Rs. 1,00,000 less than the book value.
- (vi) Goodwill of the firm be valued at Rs. 5,50,000 and Madan's share of goodwill be adjusted in the accounts of Leena and Nareeb. Leena and Nareeb decided to share future profits and losses in the ratio of 3:2.
- (vii) The total capital of the new firm will be Rs. 22,00,000 which will be in the proportion of the profit-sharing ratio of Leena and Nareeb.
- (viii) Amount due to Madan was settled by accepting a bill of exchange in his favour payable after 4 months.

Prepare Revaluation Account, Partners' Capital Accounts and Balance Sheet of the firm after Madan's retirement.

(10 Marks)

Question 5:

- (a) Jagdeep Singh's Cash Book on 31st March, 2017 showed an overdraft balance of Rs. 12,100 in His Account No. 1 at the bank.
- (i) Investigation it is found that:
- (i) Cheque drawn amounting to Rs. 4,200 had not been presented to the bank for payment.
 - (ii) Cheque for Rs. 3,600 entered in the Cash Book and paid into the bank had not been credited by the bank.
 - (iii) The receipts side of the Cash Book had been undercast by Rs. 1,000.
 - (iv) Bank charges of Rs. 50 entered in the Bank Statement had not been entered in the Cash Book.
 - (v) A cheque for Rs. 5,700 drawn on the Account No. 1 had been charged by the bank erroneously to Account No. 2.
 - (vi) Dividend of Rs. 300 paid directly to the bank had not been entered in the Cash Book.
 - (vii) A cheque for Rs. 700 received from a debtor paid into the bank, dishonoured and shown as such by the bank but no entry of dishonour had been made in the Cash Book.
 - (viii) A cheque for Rs. 420, drawn by another customer of the bank bearing the same name had been charged to Jagdeep Singh's Bank Account by error.

You are required to:

(a) show the necessary adjustments to be made in the Cash Book; and

(b) prepare a Bank Reconciliation Statement for Account No. 1 as on 31st March, 2017.

(10 Marks)

(b) Ram had the following Bills Receivable and Bills Payable against Shyam. Compute the Average Days Date when the payment can be made or received without any loss or gain of interest to either party.

Bills Receivable				Bills Payable			
Date of Bill	Amt. (Rs.)	Tenure in Month	Date of Bill	Amt. (Rs.)	Tenure in Month		
1 st June	9,000	3	22 nd May	6,000	2		
2 nd June	7,500	3	1 st June	9,000	3		
9 th June	10,000	1	10 th June	10,000	2		
1 st June	8,000	2	13 th June	7,000	2		
22 nd June	12,000	3	27 th June	11,000	1		

Holidays intervening in the period are 13th August and 6th September.

(10 Marks)

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