

**TELANGANA STATE BOARD OF INTERMEDIATE EDUCATION
HYDERABAD
COMMERCE-II
Syllabus (w.e.f. 2015-16)**

UNIT - I: Financial Markets and Stock Exchange: (Periods-15)

Financial Markets: Meaning and Concept -Classification of Financial Markets - Distinction between Money Market - Capital Market – Primary Market - Secondary Market -Money Market Instruments.

Stock Exchange: Meaning- Significance-Listing of Securities-Functions - Stock Market Players – Bulls, Bears, Stags, Lame ducks, Jobbers & Brokers -Concept of BSE & NSE, *SEBI*

UNIT – II: Business Services, Banking and Other Services:(Periods-25)

Business Services: Nature-Meaning-Characteristics - Differences between Services and Goods -Types of Business Services – Banking - Insurance -Transportation and Warehousing.

Banks: Meaning and Definition-Functions of Banks-Classification of Banks-E-Banking – ATM- Anywhere Banking - Internet Banking.

Other Services: Insurance: Meaning – Definition- Features-Principles- Functions- Types of Insurance; Transport: Meaning - Definition -Transport and Transportation – Functions-Mode of Transport;Warehousing: Meaning – Features - Kinds of Warehousing. *IRDA*

UNIT-III: Entrepreneurship and Entrepreneurship Development:(Periods-15)

Entrepreneurship: Meaning of Entrepreneur - Entrepreneurship and Enterprise - Characteristics of Entrepreneurship - Need and Functions of Entrepreneurship -Types of Entrepreneurship.

Entrepreneurship Development: Meaning-Process of setting up of a Business - Process of Entrepreneurship Development -Entrepreneurial Opportunities in Telangana State.

UNIT – IV: Internal and International Trade(Periods-15)

Internal Trade:Meaning – Features –Types – Manufacturer – Wholesale Trade – Retail Trade –Types of Retail Trade-Export-Special Economic Zones.

International Trade: Meaning-Importance – Scope – Benefits of International Trade– Procedures and Formalities of Export and Import Trade- Export Processing Zones.

UNIT – V: Principles and Functions of Management (Periods-15)

Principles of Management: Meaning – Definitions of Management-Objectives of Management-Nature & Levels of Management –Management Vs Administration – Principles of Management.

Functions of Management: Planning: Meaning – Importance – Features; Organising: Meaning–Steps–Importance; Staffing: Meaning – Importance – Process; Directing: Meaning – Importance – Principles; Controlling: Meaning – Importance – Limitations; POSDCORB.

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ACCOUNTANCY-II

Syllabus (w.e.f. 2015-16)

Unit -I: Depreciation and Accounting from Incomplete Records

(Periods – 25)

Depreciation: Meaning- Significance- Causes of Depreciation-Methods of Depreciation-Problems on Straight Line Method and Reducing Balance Method – Illustrations and Exercises.

Accounting from Incomplete Records: Meaning- Uses-Limitations-Ascertainment of Profit/Loss by Statement of Affairs Method – Illustrations and Exercises.

Unit- II : Consignment Accounts:(Periods-20)

Meaning and significance of Consignment – Differences between Consignment and Sale - Terminology used in Consignment Accounts – Valuation of unsold stock – Loss of Stock-Problems including proforma invoice method – Illustrations and Exercises.

Unit-III: Accounting for Not-for-Profit Organizations (Periods-20)

Meaning- Characteristics- Accounting Records- Differences between Capital and Revenue Expenditure– Differences between Capital and Revenue Receipts – Deferred Revenue expenditure – Differences between receipt and Income – Differences between Payment and Expenditure – Meaning and Accounting Treatment of Important terms - Preparation of Receipts and Payments Account – Preparation of Income and Expenditure Account – Preparation of Balance sheet-Final Accounts with Adjustments – Illustrations and Exercises.

Unit IV: Partnership Accounts(Periods – 30)

Introduction - Partners Capital Accounts-Fixed and Fluctuating Capital-Final Accounts- Admission and Retirement of a Partner – Illustrations and Exercises.

Unit V : Computerized Accounting System (Periods – 10)

Meaning-Features-Advantages-Limitations-Comparison between Manual and Computerised Accounting System- Types of Accounting Softwares (Theory Only).
