

TELANGANA STATE BOARD OF INTERMEDIATE EDUCATION: HYDERABAD

ANNUAL ACADEMIC PLAN 2023-24

COMMERCE & ACCOUNTANCY

II YEAR

Month and No. of Working Days	Topics to be covered, Unit Tests, Exams/ Assignments	Periods allotted for each topic	
<p align="center">JUNE 24</p>	<p align="center">IPASE-JUNE-2023(12/06/2023-19/06/2023</p> <p>Commerce Unit-I: Financial Markets and Stock Exchange Financial Markets: Meaning and Concept Classification of Financial Markets - (Money Market ,Bond Market, Debt Market, Equity Market, Forex Market, Derivatives and Structured products) Primary Market and Secondary Market: Public Issue(IPO) and its linkage to trading Money Market Instruments: Debt market instruments, Equity market instruments, Convertibles. Mutual Funds and Stock Exchange: Mutual Funds: Concepts, objectives, Types Stock Exchange- Meaning- Significance-Listing of Securities-Functions of Stock Exchange, Concept of BSE & NSE, SEBI, -Stock Broker - Meaning, Role, Need for services of Stock Broker</p> <p align="center">ASSIGNMENT TEST – I</p>	<p align="center">09</p> <p align="center">06</p> <p align="center">04</p> <p align="center">05</p>	
	<p align="center">JULY 23</p>	<p>Accountancy Unit I: Depreciation: Meaning- Significance - Causes of Depreciation-Methods of Depreciation – Problems on Fixed Installment Method and Diminishing Balance Method – Illustrations and Exercises.</p> <p>Commerce UNIT II: Business Services and Other Services: Banking Services: Meaning and Definition of Banks-Functions of Banks - Classification of Banks - E-Banking – ATM – Anywhere Banking – Internet Banking, Types of Deposits-Types of Loans, Types of Payment</p> <p align="center">ASSIGNMENT TEST -II/ UNIT TEST-I</p>	<p align="center">12</p> <p align="center">10</p> <p align="center">01</p>

<p style="text-align: center;">AUGUST 25</p>	<p>Commerce UNIT II: Business Services and Other Services: Other Services: Insurance: Meaning, Definition, Features, Principles functions, Types of Insurance, IRDA Accountancy Unit-II: Consignment Accounts: Meaning and significance of Consignment – Differences between Consignment and Sale – Terminology used in Consignment Accounts – Valuation of unsold stock – Loss of Stock. Problems include in proforma invoice method – Illustrations and Exercises.</p> <p style="text-align: center;">ASSIGNMENT TEST-III/UNIT TEST-II</p>	<p style="text-align: center;">03</p> <p style="text-align: center;">21</p> <p style="text-align: center;">01</p>
<p style="text-align: center;">SEPTEMBER 22</p>	<p>Commerce: Unit-III: Entrepreneurship Entrepreneurship : Meaning of Entrepreneur-Enterprise and Entrepreneurship – Functions of Entrepreneur – Types of Entrepreneurs – Characteristics of Entrepreneurs – Process of setting up a business – Entrepreneurial opportunities in Telangana</p> <p>State – Startups: Concepts – Pre – requisites – Registration – Funding (Case Studies)</p> <p>Accountancy Unit III: Accounts of Not for Profit Organisations: Meaning – Characteristics – Accounting Records – Differences between Capital and Revenue Expenditure – Deferred Revenue expenditure – Differences between capital and revenue receipt and Income – Differences between Payment and Expenditure – Accounting Treatment of Important terms (Theory) –</p> <p>Preparation of Receipts and Payments Account (Theory and Problems)</p> <p style="text-align: center;">ASSIGNMENT TEST-IV/UNIT TEST-III</p>	<p style="text-align: center;">08</p> <p style="text-align: center;">04</p> <p style="text-align: center;">09</p> <p style="text-align: center;">01</p>
<p style="text-align: center;">OCTOBER 18</p>	<p>Accountancy-Unit-III: Accounting for Not – for – Profit Organizations : – Preparation of Income and Expenditure Account – Preparation of Balance sheet – Final Accounts with Adjustments – Illustrations and Exercises.</p> <p style="text-align: center;">ASSIGNMENT – V</p>	<p style="text-align: center;">18</p>

	DUSSEHRA HOLIDAYS (FROM 19-10-2023 TO 25-10-2023)	
NOVEMBER 24	<p><u>Commerce Unit-IV:</u> Internal and International Trade Internal Trade: Meaning of Trade– Types - Features of internal trade – The distribution chain -Producers - Wholesalers - Retailers- Consumers - Types of Retail Trade-Special Economic Zones.</p> <p>International Trade: Meaning - Importance – Scope - Benefits of International Trade Procedures and Formalities of Export and Import Trade- Export Processing Zones.</p> <p><u>Accountancy-Unit-IV: Partnership</u> Accounts: Introduction - Meaning and definition - Features of Partnership - Partnership deed/Agreement - Methods of preparing capital accounts - Profit and loss appropriation account-Admission of partner-Retirement of partner-Death of partner-calculation of new profit sharing ratio-Ratio of Gaining-Ratio of Sacrificing - Revaluation of Assets and liabilities-Goodwill and accounting treatment (Theory only)</p> <p style="text-align: center;">HALF YEARLY EXAMINATIONS FROM 20-11-2023 TO 25-11-2023</p>	<p>06</p> <p>06</p> <p>06</p> <p>06</p>
December 23	<p><u>Accountancy-Unit-IV: Partnership</u> Accounts: Introduction - Partners Capital Accounts-Fixed and Fluctuating Capital-Final Accounts -Admission and Retirement of partner-Illustrations and Exercises (Problems only) Death o f partner (Theory only) ASSIGNMENTTEST-VI/UNITTEST-IV</p>	<p>22</p> <p>01</p>
January 2024 23	<p><u>Commerce Unit-V:</u> Principles and Functions of Management: Meaning and Definitions of Management - Objectives of Management-Nature & Levels of Management – Management Vs Administration – Principles of Management.</p> <p>Functions of Management: Planning: Meaning - Importance – Features; Organising: Meaning–Steps–Importance; Staffing:</p>	<p>08</p> <p>07</p>

	<p>Meaning – Importance – Process; Directing: Meaning – Importance–Principles; Controlling: Meaning – Importance–Limitations; POSDCORB.</p> <p>Unit-V: Computerized Accounting System: Meaning – Features – Advantages – Limitations - Comparison between Manual and Computerized Accounting System-Types of Accounting Softwares (Theory Only)</p> <p>SANKRANTHI HOLIDAYS FROM 13-01-2024 TO 16-01-2024</p>	08
FEBRUARY 24	<p>Revision of important topics Commerce and Accountancy.</p> <p>PRE FINAL EXAMINATIONS FROM 22-01-2024 TO 13-02-2024</p>	17 07
March 22	<p>Inter Public Exams - March -20234 Last working day 31-03-2024 Summer Vacation From 01-04-2024 to 31-05-2024 Supplementary Examinationsin last week of May 2024</p>	22

Prepared by : **BODDU SAIDULU**, JL in Commerce,
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