

**TELANGANA STATE BOARD OF INTERMEDIATE EDUCATION, HYDERABAD
ACADEMIC YEAR 2020-2021**

**30% DELETED CONTENT IN VIEW OF COVID-19 PANDEMIC
INTERMEDIATE 2ND YEAR ACCOUNTANCY SYLLABUS (OLD)**

Unit - I: Depreciation and Accounting from Incomplete Records.

- Significance of Depreciation
- Features / Characteristics of single entry system – de-merits of single entry system – differences between single entry and double entry system.

Unit-II: Consignment Accounts.

- Loss of Stock
- Problems with Proforma Invoice method

Unit-III: Accounting for Not-for-Profit Organisations.

- Preparation of Balance Sheet
- No problems requiring preparation of balance sheet based on Receipts and Payment Account and/or Income and Expenditure Account.

Unit-IV: Partnership Accounts.

- Essential Features of Partnership

Unit-V : Computerised Accounting System:

- Limitations of Computerised Accounting
- Types of Accounting Softwares (Theory only)