

TELANGANA STATE BOARD OF INTERMEDIATE EDUCATION: HYDERABAD

ANNUAL ACADEMIC PLAN 2024-25

COMMERCE & ACCOUNTANCY

I YEAR

Month and No. of Working Days	Topics to be covered, Unit Tests, Exams/ Assignments	Periods allotted for each topic
June 23	<p><u>Commerce-Unit-I: Fundamentals of Business</u> Classification of human activities; economic and non-economic–Types of economic activities; Business–Profession and employment – concept – meaning–features –objectives; corporate social responsibility of business.</p> <p>Business Activities: Concept of Commerce and Industry–Types of Industry, Trade–Types of Trade, Aids to trade–Inter relationship between industry, trade and commerce</p> <p><u>Accountancy : Unit I Introduction to Accounting:</u> Bookkeeping and Accounting–Introduction-Book keeping-Accounting-Basic Accounting Terms Accounting Principles: Accounting principles - GAAP-Accounting Concepts and Conventions, Accounting Standards</p> <p align="center">Assignment Test – I</p>	<p align="center">05</p> <p align="center">06</p> <p align="center">06</p> <p align="center">05</p> <p align="center">01</p>
July 24	<p><u>Accountancy : Unit I Introduction to Accounting:</u> Recording of Business Transactions: Concepts of Voucher, preparation of vouchers - Accounting equations-Basis of Accounting-System of accounting-Meaning of Account-Classification of accounts-Rules of Debit and Credit-Journal and Ledger-Illustrations and problems.</p> <p><u>Commerce Unit-II: Forms of Business Organizations</u> Concept and meaning of business organization–forms of business organization. Sole Proprietorship: Meaning and definitions-features Joint Hindu Family Business: Meaning–Features Co-operative societies: Meaning-definition-Features Partnership Firm: Meaning and definition–Features of Partnership firm–Types of partners–Limited liability partnership firm–Registration of partnership firm – Partnership deed – Rights and duties of partners –</p>	<p align="center">08</p> <p align="center">08</p> <p align="center">07</p>

	<p>Comparison of various Non corporate forms of Business</p> <p>Assignment Test – II / Unit Test – I</p>	01
August 24	<p><u>Accountancy Unit-II</u> Subsidiary Books: Meaning-Need & Advantages-Types of Subsidiary books-Preparation of Subsidiary books</p> <p><u>Commerce Unit-III</u> Formation of Company as per Companies Act, 2013</p> <p>Joint Stock Company: Meaning – Definition as per Companies Act 2013 – Features and Classification of joint stock companies– Partnership vs Joint stock company, Types of companies, Differences between private company and public company- Meaning and role of the Share-holder,</p> <p>Formation of accompany – Promotion of a company – Role of promoter. Types of promoters, Position of promoters, Incorporation of the company-Steps, Important documents-Memorandum of Association – Articles of Association-Prospectus</p> <p><u>Accountancy Unit-III</u> :Cash Book and Bank Reconciliation Statement</p> <p>Cash Book: Meaning-Characteristics -Importance and advantages of cash book-Types of cash book and their preparation–Simple, Two column, Triple Column and Petty cashbook.</p> <p>Bank Reconciliation Statement: Nature of the cash and bank pass book (bank statement)-Reasons for differences, Meaning and advantages of BRS</p> <p>Assignment Test–III / Unit Test – II</p>	<p>05</p> <p>06</p> <p>05</p> <p>07</p> <p>01</p>
September 22	<p><u>Accountancy Unit-III</u> : Cash Book and Bank Reconciliation Statement</p> <p>Procedure for preparation of BRS-Preparation of BRS under favourable and unfavourable balances</p> <p><u>Commerce Unit-IV: Source of Business finance:</u></p> <p>Meaning of Business Finance – Nature and Need–Significance of Business Finance –Classification of Sources of funds – Factors determining the choice of source of finance. Non–Institutional sources of Finance –Institutional sources of Finance and International sources of Finance, Short term sources of finance-Bill discounting, commercial paper, Repos, Working capital loans, Micro Finance, etc.</p> <p>Unit Test –III/Assignment Test–IV</p>	<p>10</p> <p>11</p> <p>01</p>

<p>October 19</p>	<p>TRIAL BALANCE AND RECTIFICATION OF ERRORS Unit IV: Trial Balance: Meaning, features or characteristics – Objectives – Merits and limitations of trial Balance -Types of preparation of trial Balance. Rectification of Errors– Meaning-Types of Errors-Suspense account rectification of errors Commerce: Unit-:MSME’S and MNCs: Meaning and definition of enterprise and MSMEs –Registration requirements under MSME Act,2006–Significance of MSMEs – Privilege offered to MSMEs – Other promotional measures for MSMEs. MNCs: Meaning and definition of enterprise and MSME - Registration requirements under MSME Act 2006 - significance of MSMEs-privileges offered to MSMEs-other promotional measure for MSME MNCs : Meaning and definition - necessity of globalization-MNCs-features-Advantages and Disadvantages of MNCs. Assignment–V (DUSSEHRAHOLIDAYS HOLIDAYS) FROM 06-10-2024 TO 13-10-2024</p>	<p>07</p> <p>06</p> <p>05</p> <p>01</p>
<p>November 24</p>	<p>Commerce: Unit-V: MSME’S and MNCs: E-Business: Meaning and Definition of E-Business –Scope of E-business –Benefits of E-Business – Opportunities and challenges of business in 21st century. Indian MNCs case studies-case studies of successful Indian MSMEs, and Indian MNCs and failed MNCs Accountancy: Unit-V: FINAL Accounts of Sole Trading Concerns- Meaning–objectives Preparation of final accounts-capital and revenue items - preparation of Trading and manufacturing account -Preparation of Profit and Loss account, preparation of Balance Sheet. preparation of Final Accounts without and with adjustments. (Theory) HALF YEARLY EXAMS FROM 18-11-2024 TO 23-11-2024</p>	<p>06</p> <p>12</p> <p>06</p>
<p>December 23</p>	<p>Accountancy Unit-V: FINAL Accounts of Sole Trading Concerns - Meaning – objectives Preparation of final accounts-capital and revenue items - preparation of Trading and manufacturing account -Preparation of Profit and Loss account, preparation of Balance Sheet. preparation of Final Accounts without and with adjustments(Theory and problems) Unit Test– IV/ Assignment–VI</p>	<p>22</p> <p>01</p>

January 2025 22	Problems on Final Accounts with adjustments. SANKRANTHI HOLIDAYS FROM 11-01-2025 TO 16-01-2025 PRE-FINAL EXAMINATIONS From 20-01-2025 to 25-01-2025	16 6
February 23	Revision of Commerce and Practice of Problems	23
March 23	Last working day – 29.03.2025 Summer Vacation From 30-03-2025 to 01-06-2025 Supplementary Examinations in last week of May 2025	23

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