

**TELANGANA STATE BOARD OF INTERMEDIATE EDUCATION  
HYDERABAD  
COMMERCE-I  
Syllabus (w.e.f. 2014-15)**

**Chapter 1 : Concept of Business**

- 1.1 Introduction to Business
- 1.2 Classification of Economic Activities
- 1.3 Characteristic Features of Business
- 1.4 Objectives of Business
- 1.5 Social Responsibility of Business Chapter

**2 : Business Activities**

- 2.1 Industry
- 2.2 Commerce
- 2.3 Hindrances involved in Commerce
- 2.4 Branches of Commerce
- 2.5 Inter relationship between Industry, Trade and Commerce
- 2.6 Distinction between Industry, Commerce and Trade

**Chapter 3 : Forms of Business organisation**

- 3.1 Concept of Business organisation
- 3.2 Forms of Business organisation
- 3.3 Sole Proprietorship

**Chapter 4: Joint Hindu Family Business and Cooperative Society**

- 4.1 Joint Hindu Family form of Business Organisation
- 4.2 Cooperative Society

**Chapter 5 : Partnership**

- 5.1 Meaning and Definition
- 5.2 Features
- 5.3 Types of Partners
- 5.4 Advantages and Limitations
- 5.5 Registration of Partnership
- 5.6 Partnership Deed
- 5.7 Rights and Duties of Partners
- 5.8 Dissolution of Partnership Firms

## **Chapter 6 : Joint Stock Company – Formation**

- 6.1 Joint Stock Company
- 6.2 Features
- 6.3 Classification of Companies
- 6.4 Distinction between Private Company and Public Company
- 6.5 Advantages and Disadvantages

## **Chapter 7 : Formation of a Company**

- 7.1 Steps In Formation of a Company
- 7.2 Promotion
- 7.3 Functions of Promoters
- 7.4 Types of Promoters
- 7.5 Incorporation of a Company or registration
- 7.6 Capital subscription
- 7.7 Commencement of Business
- 7.8 Memorandum of association
- 7.9 Articles of association
- 7.10 Prospectus
- 7.11 Minimum Subscription
- 7.12 Certificate of Commencement of Business

## **Chapter 8 : Sources of Business Finance-I**

- 8.1 Meaning of Business Finance
- 8.2 Nature of Business Finance
- 8.3 Need for and Significance of Business Finance
- 8.4 Classification of Sources of Funds
- 8.5 Factors Determining the choice of Sources of Finances

## **Chapter 9 : Sources of Business Finance-II**

- 9.1 Non-institutional Sources of Finance
- 9.2 Institutional sources of Finance
- 9.3 International sources of Finance

## **Chapter 10 : Micro, Small and Medium Enterprises (MSMEs)**

- 10.1 Meaning and definition of Enterprise and MSMEs
- 10.2 Registration requirements under the MSME Act, 2006
- 10.3 Significance of MSMEs
- 10.4 Privileges offered To Micro, Small And Medium Enterprises
- 10.5 Other Promotional Measures For MSMEs

## **Chapter 11: Multi National Corporations (MNCs)**

- 11.1 Meaning and definitions
- 11.2 Necessity of Globalization
- 11.3 Multi-national Corporations
- 11.4 Features of MNCs
- 11.5 Advantages and Disadvantages of MNCs

## **Chapter 12 : Emerging Trends in Business**

- 12.1 Meaning and Definition of E - Business
- 12.2 Scope of E-business
- 12.3 Benefits of E-business
- 12.4 Opportunities and challenges of business in 21st Century
- 12.5 Opportunities
- 12.6 Challenges

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**ACCOUNTANCY-I**

**Syllabus** (w.e.f. 2014-15)

**Chapter 1: Book Keeping and Accounting**

- 1.1 Introduction
- 1.2 Book Keeping
- 1.3 Accounting
- 1.4 Basic Accounting Terms

**Chapter 2: Accounting Principles**

- 2.1 Accounting Principles
- 2.2 Accounting Concepts
- 2.3 Accounting Conventions
- 2.4 Accounting Standards

**Chapter 3: Double Entry Book Keeping System**

- 3.1 Introduction
- 3.2 Meaning
- 3.3 Advantages
- 3.4 Account
- 3.5 Classification of Accounts

**Chapter 4: Journal**

- 4.1 Meaning
- 4.2 Proforma
- 4.3 Illustrations

**Chapter 5 : Ledger**

- 5.1 Meaning
- 5.2 Advantages of Ledger
- 5.3 Posting

**Chapter 6 : Subsidiary Books**

- 6.1 Meaning of the Subsidiary Books

- 6.2 The Need / Advantages of Subsidiary Books
- 6.3 Types of Subsidiary Books
- 6.4 Preparation of Subsidiary Books
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  - 6.4.2 Purchase Returns Book
  - 6.4.3 Sales Book
  - 6.4.4 Sales Return Book
  - 6.4.5 Cash Book
  - 6.4.6 Bills Receivable Book
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  - 6.4.8 Journal Proper

### **Chapter 7 : Journal Proper**

- 7.1 Meaning
- 7.2 Advantages
  - 7.2.1 Opening Entries
  - 7.2.2 Purchases of Assets on Credit
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  - 7.2.4 Rectification entries
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- 8.2 Characteristics and Advantages
  - 8.2.1 Characteristics
  - 8.2.2 Advantages
- 8.3 Importance
- 8.4 Various kinds of Cash Book and their Preparation
  - 8.4.1 Simple Cash Book
  - 8.4.2 Double column Cash Book
  - 8.4.3 Triple column Cash Book
  - 8.4.4 Petty Cash Book

### **Chapter 9 : Bank Reconciliation Statement**

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- 9.2 Nature Of The Cash Book And Bank Pass Book (Bank Statement)
- 9.3 Meaning and Advantages of Bank Reconciliation Statement
- 9.4 Procedure for Preparation of Bank Reconciliation Statement
- 9.5 Reasons for Difference
- 9.6 Preparation of Bank Reconciliation Statement
  - 9.6.1 Favourable Balances
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### **Chapter 10 : Trail Balance**

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- 10.3 Merits
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- 10.7 Key Points

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- 11.1 Errors
- 11.2 Types of Errors
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### **Chapter 12 : Final Accounts**

- 12.1 Meaning
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- 12.4 Capital and Revenue Items
- 12.5 Preparation of Trading Account
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### **Chapter 13 : Final Accounts With Adjustments**

- 13.1 Meaning
- 13.2 Types of Adjustments
- 13.3 Summary of Adjustments
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