## ANNUAL ACADEMIC PLAN 2022-23

## COMMERCE

## II YEAR

Month & No. of working days / No. of periods	Topics to be covered Unit Test / Exams /Assignments	Periodsallotted for each Topic
JUNE 14	<ul> <li>Commerce UNIT I: Financial Markets : Meaningand Concept -Classification of Financial Markets - Distinction between Money Market - Capital Market – Primary Market - Secondary Market -Money Market Instruments.</li> <li>Stock Exchange: Meaning- Significance-Listing of Securities- Functions - Stock Market Players – Bulls, Bears, Stags, Lame ducks, Jobbers &amp; Brokers - Concept of BSE &amp; NSE.</li> </ul>	8
	Accountancy Unit I: Depreciation:Meaning- Significance - Causes of Depreciation-Methods of Depreciation- Problems on Straight Line Method and Reducing Balance Method –Illustrations and Exercises. ASSIGNMENT TEST – I	6
JULY 24	Accountancy-Unit-IV: Partnership 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 sacrifing- Revaluation of Assets and liabilities-Goodwill and accounting treatment (Theory only)	13
	Commerce UNIT II: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.	11
	ASSIGNMENT TEST –II	
AUGUST 22	<b>Commerce Unit-II: Insurance</b> : Insurance: Meaning – Definition- Features- Principles- Functions - Types of Insurance ; Transport: Meaning - Definition -Transport and Transportation – Functions - Mode of Transport; Warehousing: Meaning – Features - Kinds of	12

	Warehousing – 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.	09
	ASSIGNMENT TEST – III	
	Unit Test – I	01
SEPTEMBER 25	Accountancy Unit-II: Consignment Accounts: Problems including proforma invoice method – Illustrations and Exercises.	10
	Commerce Unit-III:Entrepreneurshipand Entrepreneurship Development : Entrepreneurship: Meaning of Entrepreneur - Enterprise and Entrepreneur – Types of Entrepreneurs– Characteristics of Entrepreneurs – Nature and Need of Entrepreneurship.	07
	<b>Entrepreneurship Development</b> : Meaning- Process of setting up of a Business - Process of Entrepreneurship Development -Entrepreneurial Opportunities in Telangana State.	07
	UNIT TEST – II ASSIGNMENT TEST – IV	01
OCTOBER 19	Accountancy-Unit-III: Accounting for Not-for- Profit Organizations: Meaning- Characteristics - Accounting Records- Differences between Capital and Revenue Expenditure- Deferred Revenue expenditure – Differences between receipt and Income – Differences between Payment and Expenditure -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.	18

	ASSIGNMENT V UNIT TEST – III DASERA HOLIDAYS (FIRST TERM HOLIDAYS) FROM 02-10-2022 TO 09-10-2022	01
NOVEMBER 24	Commerce Unit-IV: Internal and International Trade Internal Trade: Meaning – Features –Types – Manufacturer - Wholesale Trade - Retail Trade - Types of Retail Trade-Export-Special Economic Zones.	05
	International Trade: Meaning-Importance – Scope - Benefits of International Trade –Procedures andFormalities of Export and Import Trade- Export Processing Zones.	05
	Accountancy-Unit-IV: Partnership Accounts: Introduction-Partners Capital Accounts-Fixed and Fluctuating Capital-Final Accounts - Admission of a partner (Problems only)	08
	HALF YEARLY EXAMINATIONS FROM 21-11-2022 TO 26-11-2022	
		06
December 25	Accountancy-Unit-IV: Partnership Accounts: Final Accounts- Admission and Retirement of a Partner – Illustrations and Exercises. (Problems only)	24
	UNIT TEST – IV	01

	ASSIGNMENT TEST – VI	
January 23	Commerce Unit-V:Principles and Functions of Management Principles of Management: Meaning -Definitions of Management: Meaning -Definitions of Management-Objectives of Management-Nature & Levels of Management -Management Vs Administration -Principles of 	08
	<b>Functions of Management</b> : Planning: Meaning - Importance – Features; Organising:Meaning–Steps– Importance; Staffing:Meaning – Importance – Process; Directing: Meaning – Importance – Principles;Controlling: Meaning – Importance – Limitations; POSDCORB.	07
	<b>Unit V: Computerized AccountingSystem:</b> Meaning-Features-Advantages-Limitations- Comparison between Manual and Computerised Accounting System- Types of Accounting Softwares (Theory Only)	08
	SANKRANTHI HOLIDAYS (SECOND TERM HOLIDAYS) FROM 13-01-2023 TO 15-01-2023	
FEBRUARY 22	Revision of important topics in Commerce and important problems in Accountancy.	15
	PRE FINAL EXAMINATIONS FROM 06-02-2023 TO 13-02-2023	07
March 23	Inter Public Exams - March -2023Last working day 31-03-2023 Summer Vacation From 01-04-2023 to 31-05-2023 Supplementary Examinationsin last week of May 2023	23

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