

**TELANGANA STATE BOARD OF INTERMEDIATE EDUCATION, HYDERABAD**

**ACADEMIC YEAR 2020-2021**

**70% CONTENT IN VIEW OF COVID-19 PANDEMIC**

**INTERMEDIATE 2<sup>nd</sup> YEAR ACCOUNTANCY SYLLABUS**

**Unit 1 Depreciation**

- Depreciation: Meaning - Causes of Depreciation - Methods of Depreciation - Problems on Straight Line Method and Reducing Balance Method - Illustrations and Exercises

**Unit II Consignment Accounts**

- Meaning of Consignment - Difference between Consignment and Sale - Terminology used in Consignment Accounts - Valuation of Unsold Stock - Concept of Proforma Invoice (Theory only)- Illustrations and Exercises,

**Unit III Accounts of Not for Profit (or Non-Trading) Organisations**

- Meaning- Characteristics - Accounting Records - Difference between Capital and Revenue Expenditure - Difference between Capital and Revenue receipts - Deferred Revenue Expenditure - Difference between Receipts and Income- Difference between Payments and Expenditure - Meaning and Accounting Treatment of Important terms - Preparation of Receipts & Payments Account - Preparation of Income & Expenditure Account - - Illustrations and Exercises

**Unit IV Partnership Accounts**

- Introduction - Partners Capital Accounts- Fixed and Fluctuating Capital- Final Accounts- Admission and Retirement of Partner; Illustrations and Exercises

**Unit V Computerized Accounting System**

- Meaning - Features - Advantages - Comparison between Manual and Computerized Accounting System -