

**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)

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INTERMEDIATE 2nd YEAR ACCOUNTANCY SYLLABUS

Unit I Depreciation

- Significance of Depreciation

Unit II Consignment Accounts

- Significance of Consignment;
- Loss of Stock -
- Problems with Proforma Invoice method

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

- Preparation of Balance Sheet.
- No problems requiring preparation of opening balance sheet and/ or preparation of Revenue account based on Income & Expenditure A/c to be covered

Unit IV Partnership Accounts

- Death of Partner (Theory only)

Unit V Computerized Accounting System

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