

**BOARD OF INTERMEDIATE EDUCATION – A.P**  
**COMMERCE II YEAR SYLLABUS**  
**w.e.f 2010-11**  
**PART – A**

**Unit – 1 International Trade**

International Trade: Types, procedures and formalities Export Processing Zones and Special Economic Zones.

**Unit – 2 Marketing Systems, Advertising and Consumerism**

Marketing – Meaning Significance, Functions – Marketing Vs Selling – Channels of distribution: Wholesalers and Retailers, Telemarketing  
Advertising – Meaning Need – Types of advertising media and their Advantage and Disadvantages – Positive and Negative effects of Advertising  
Consumerism – Concept, Consumer movement in India – Consumer Protection – Consumer Forums.

**Unit – 3 Business Services**

Business Services – Meaning, Types: Banking, Insurance, Transportation and Warehousing  
Banking – Types of Banks, Commercial Banks, E-Banking  
Insurance – Principles, Types – Life, Fire and Marine  
Transport – Types, Merits and Demerits  
Warehousing – Significance and types

**Unit – 4 Stock Exchanges**

Stock Exchanges – Meaning, significance and functions – Listing of securities – Trading Mechanism – Stock Exchange Operators like Bulls, Bears, Stages, Jobbers and Brokers.

**Unit – 5 Computer awareness**

Computers – Introduction, Evolution, Role, Advantages and Disadvantages  
Applications of Computers in Business

**BOARD OF INTERMEDIATE EDUCATION – A.P**  
**ACCOUNTANCY II YEAR SYLLABUS**  
**w.e.f 2010-11**  
**PART – B**

**Unit – 1 Bills of Exchange and Depreciation**

Bills of Exchange – Meaning, Types (Excluding Accommodation Bills)  
Depreciation – Meaning, Causes and Importance: Methods – Fixed Installment and Reducing Balance Methods

**Unit – 2 Consignment**

Consignment – Meaning, Importance, Difference Terms  
Problems on Calculation of Consignment Stock Value, Normal Loss including Proforma Invoice Method.

**Unit – 3 Accounts of Non – Trading Concerns**

Non – Trading Concerns – Meaning – Capital Vs Revenue Expenditure – Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet.

**Unit – 4 Accounts from Incomplete Records**

Incomplete Records – Meaning, uses and limitations – Ascertainment of profit/loss by statement of Affairs method

**Unit – 5 Partnership Accounts**

Partners Capital Accounts – Fixed and Fluctuating Capitals – Admission and Retirement of a partner