

Intermediate II YEAR - COMMERCE
C O M M E R C E
(With Effect from 2004-2005)

PART- A

01. INSURANCE:

Concept of insurance – need and significance – types of insurance (Life, Fire, Marine insurance)
– Policies and procedures...
10 Periods

02. MARKETING SYSTEM :

Meaning and significance of Marketing, Marketing Vs Selling – Functions of Marketing channels of distribution – Role of Whole-salers and retailers – Tele Marketing, E-Commerce – Trans-port and Warehousing (Road, Rail, Air Water) – Types of trans-port, merits and demerits – Need and significance of ware-housing – Types of warehousing
20 Periods

03. ADVERTISING :

Concept of advertising – Need and significance advertising media and their advantages and disadvantages – positive and negative effects of advertising
8 Periods

04. CONSUMERISM :

Concept of Consumerism and consumer movement in India – Consumer Protection Act – Machinery for settlement of con-sumer disputes at different levels (Mandal, Town, District, State and National) – Powers and Functions of Consumer Forums
8 Periods

05. FOREIGN TRADE :

Basics of Foreign Trade – Distinction between Foreign and Home Trade – Export and Import trade procedures and for-malities– Customs duties and Excise duties
10 Periods

06. STOCK EXCHANGE :

Meaning and significance of Stock Exchange – Functions of Stock Exchange – Listing of Securities – Meaning and signifi-cance of speculation – Stock Exchange operators (Bulls, Bears, Stags, Jobbers and Brokers)
12 Periods

07. PERSONALITY DEVELOPMENT & DEVELOPMENT OF SKILLS :

Personality – Personality Development – Mind and Mental De-velopment – Development skills – Communication skills – Prob-lem solving and decision making skills – Time management skills – Leadership skills – Fostering right attitudes towards self, life, work and others
10 Periods

08. COMPUTER AWARENESS :

Introduction to Computers – Need, Evolution, Role – The Ma-chine characteristics – Advantage of using Computers – Com-puter application areas with special reference to Trade and Com-merce
6 Periods

PART- B
ACCOUNTANCY

01. BILLS OF EXCHANGE :

Definition of the Bills of Exchange, Promissory Notes, Cheques and their advantages – Problem on Trade Bills
12 Periods

02. DEPRECIATION :

Meaning and significance of Depreciation – Causes of depreciation – Principal methods of depreciation – Simple problems on depreciation (straight line and diminishing balancing methods only)
10 Periods

03. AVERAGE DUE DATE AND ACCOUNT CURRENT:

Meaning of Average Due Date – Advantages - Calculation of Average Due Date – Meaning of and need for Account Current, Problems on Account Current
12 Periods

04. CONSIGNMENT:

Meaning and significance – Terminology used in Consignment Accounting – (Consignor, Consignee, Account sales, Proforma Invoice, commission and Delcredere Commission) – Problems on Consignment Accounts
17 Periods

05. RECTIFICATION OF ERRORS :

Errors disclosed and not disclosed by Trial Balance – Suspense Account
12 Periods

06. ACCOUNTS OF NON-TRADING CONCERNS :

Distinction between Capital and Revenue expenditure – Simple problems on Receipts and Payments Accounts – Income and Expenditure Account and Balance Sheet
17 Periods

07. PARTNERSHIP ACCOUNTS :

Problems on methods of Treatment of goodwill on Admission, Retirement – Problems on Admission and Retirement
26 Periods