

Andhra Pradesh Board Commerce Syllabus for Class 12

BOARD OF INTERMEDIATE EDUCATION - A.P COMMERCE II YEAR SYLLABUS

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

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