

**Class – XI (Commerce)(2022-2023)**  
**English**

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**Ist Term**

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**(July - September)**

**July**                    **Familiarization with the course and marking scheme**

**Literature** Hornbill: Prose: The Portrait of a Lady  
The Photograph

**Writing Skills:** Article Writing, Posters

**Reading Skills:** Note Making

**August**                    **Writing Skills** Classified Advertisements

**Literature**    **Discovering Tut –The Saga Continues**  
The Voice of the Rain  
Summer of the Beautiful White Horse

**September**            **Literature-** The Address

**Writing Skills-** Speech/ Debate  
Formal Letters -Business Letters -Letter to the authorities  
Recapitulation of Integrated Grammar and Writing Skills

**ASSESSMENT OF LISTENING AND SPEAKING (ASL)**

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**2<sup>nd</sup> Term**

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**(October – February)**

**October**                    **Literature-** The Tale of Melon City  
The Browning Version, Father to Son

**Writing Skills** Invitations and Replies,

**November**              **Literature** Childhood, Birth

**Writing Skills :** Speech Debate, Advertisements

**December**              Mother's Day

**January**                    Revision

**Maths(2022-2023)**

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**Ist Term**

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**(July - September)**

**July**                        1. Sequence and Series

**August**                    1. Trigonometry  
2. Complex numbers

**September**            1. Linear Inequalities  
2. Permutations & Combinations

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**2<sup>nd</sup> Term**

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**(October – February)**

**October**                    1. Binomial Theorem

	2. Straight Lines
<b>November</b>	1. Conic sections 2. Introduction to Three Dimensional Geometry 3. Limits and Continuity
<b>December</b>	1. Statistics 2. Probability
<b>January</b>	1. Sets 2. Relations and functions
<b>February</b>	Revision

### **Economics(2022-2023)**

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<b>Ist Term</b>	<b>(July - September)</b>
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<b>July</b>	<p><b>Unit 1 : Introduction</b></p> <p>What is Economics? Meaning, scope, functions and importance of statistics in Economics</p>
<b>August</b>	<p><b>Unit 2: Collection, Organisation and Presentation of data.</b></p> <p><b>Collection of Data</b></p> <p>Sources of data - primary and secondary; how basic data is collected with concepts of Sampling; methods of collecting data; some important sources of secondary data: Census of India and National Sample Survey Organisation.</p> <p><b>Organisation of Data:</b> Meaning and types of variables; Frequency Distribution.</p> <p><b>Presentation of Data:</b> Tabular Presentation and Diagrammatic Presentation of Data : Geometric forms (bar diagrams and pie diagrams), (ii) Frequency diagrams(histogram, polygon and Ogive) and (iii) Arithmetic line graphs (time series graph).</p>
<b>September</b>	<p><b>Unit 3: Statistical Tools and Interpretation</b></p> <p>For all the numerical problems and solutions, the appropriate economic interpretation may be attempted. This means, the students need to solve the problems and provide interpretation for the results derived.</p> <p><b>Measures of Central Tendency-</b> Arithmetic mean, median and mode</p>

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<b>2<sup>nd</sup> Term</b>	<b>(October – February)</b>
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<b>October</b>	<p><b>Correlation</b> – meaning and properties, scatter diagram; Measures of correlation - Karl Pearson's method (two variables ungrouped data) Spearman's rank correlation.</p>
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<b>November</b>	<p><b>Introduction to Index Numbers</b> - meaning, types - wholesale price index, consumer price index and index of industrial production, uses of index numbers; Inflation and index numbers.</p>
 <b>Part B: Introductory Microeconomics</b>  	
<b>July</b>	<p><b>Unit 4: Introduction</b>  Meaning of microeconomics and macroeconomics; positive and normative economics  What is an economy? Central problems of an economy: what, how and for whom to produce; concepts of production possibility frontier and opportunity cost.</p>
<b>August</b>	<p><b>Unit 5: Consumer's Equilibrium and Demand</b>  Consumer's equilibrium - meaning of utility, marginal utility, law of diminishing marginal utility, conditions of consumer's equilibrium using marginal utility analysis.</p> <p>Indifference curve analysis of consumer's equilibrium-the consumer's budget (budget set and budget line), preferences of the consumer (indifference curve, indifference map) and conditions of consumer's equilibrium.</p> <p>Demand, market demand, determinants of demand, demand schedule, demand curve and its slope, movement along and shifts in the demand curve; price elasticity of demand – factors affecting price elasticity of demand; measurement of price elasticity of demand – percentage-change method and total expenditure method.</p>
<b>September</b>	<p><b>Unit 6: Producer Behaviour and Supply</b>  Meaning of Production Function – Short-Run and Long-Run Total Product, Average Product and Marginal Product.  Returns to a Factor  Cost: Short run costs - total cost, total fixed cost, total variable cost; Average cost; Average fixed cost, average variable cost and marginal cost-meaning and their relationships.</p>
<b>October</b>	<p>Revenue - total, average and marginal revenue - meaning and their relationship.  Producer's equilibrium-meaning and its conditions in terms of marginal revenue-marginal cost.  Supply, market supply, determinants of supply, supply schedule, supply curve and its slope, movements along and shifts in supply curve, price elasticity of supply; measurement of price elasticity of supply - percentage-change method.</p>
<b>November</b>	<p><b>Unit 7: Forms of Market and Price Determination under Perfect Competition with simple applications.</b>  Perfect competition - Features; Determination of market equilibrium and effects of shifts in demand and supply.</p> <p>Simple Applications of Demand and Supply: Price ceiling, price floor.</p>
<b>December</b>	<p><b>Part C: Project in Economics</b></p>
<b>January</b>	<p>Revision</p>

# Accountancy(2022-2023)

Ist Term

(July - September)

July

## Unit-1: Theoretical Frame Work

### Introduction to Accounting

- Accounting- concept, meaning, as a source of information, objectives, advantages and limitations, types of accounting information; users of accounting information and their needs. Qualitative Characteristics of Accounting Information. Role of Accounting in Business.
- Basic Accounting Terms- Entity, Business Transaction, Capital, Drawings. Liabilities (Non Current and Current). Assets (Non Current, Current); Expenditure (Capital and Revenue), Expense, Revenue, Income, Profit, Gain, Loss, Purchase, Sales, Goods, Stock, Debtor, Creditor, Voucher, Discount (Trade discount and Cash Discount)

August

### Theory Base of Accounting

- Fundamental accounting assumptions: GAAP: Concept
- Basic accounting concept : Business Entity, Money Measurement, Going Concern, Accounting Period, Cost Concept, Dual Aspect, Revenue Recognition, Matching, Full Disclosure, Consistency, Conservatism, Materiality and Objectivity
- System of Accounting. Basis of Accounting: cash basis and accrual basis
- Accounting Standards: Applicability in India
- Goods and Services Tax (GST): Characteristics and Advantages.

September

## Unit-2: Accounting Process

### Recording of Business Transactions

- Voucher and Transactions: Source documents and Vouchers, Preparation of Vouchers, Accounting Equation Approach: Meaning and Analysis, Rules of Debit and Credit.
- Recording of Transactions: Books of Original Entry- Journal
- Special Purpose books:
- Cash Book: Simple, cash book with bank column and petty cashbook
- Purchases book
- Sales book
- Purchases return book
- Sales return book
- Journal proper

*Note: Including trade discount, freight and cartage expenses for simple GST calculation.*

- Ledger: Format, Posting from journal and subsidiary books, Balancing of accounts

2<sup>nd</sup> Term

(October – February)

October

### Bank Reconciliation Statement:

- Need and preparation, Bank Reconciliation Statement

November

### Depreciation, Provisions and Reserves

- Depreciation: Meaning, Features, Need, Causes, factors

- Other similar terms: Depletion and Amortisation
- Methods of Depreciation:
  - Straight Line Method (SLM)
  - Written Down Value Method (WDV)

**Note: Excluding change of method**

- Difference between SLM and WDV; Advantages of SLM and WDV
- Method of recoding depreciation
- Charging to asset account
- Creating provision for depreciation/accumulated depreciation account
- Treatment of disposal of asset
- Provisions, Reserves, Difference Between Provisions and Reserves.
- Types of Reserves:
  - Revenue reserve
  - Capital reserve
  - General reserve
  - Specific reserve
  - Secret Reserve
- Difference between capital and revenue reserve

**December**

**Trial balance and Rectification of Errors**

- Trial balance: objectives, meaning and preparation  
(**Scope:** *Trial balance with balance method only*)
- Errors: classification-errors of omission, commission, principles, and compensating; their effect on Trial Balance.
- Detection and rectification of errors;
  - (i) Errors which do not affect trial balance
  - (ii) Errors which affect trial balance preparation of suspense account.

**January**

**Part B: Financial Accounting - II**

**Unit 3: Financial Statements of Sole Proprietorship  
Financial Statements**

Meaning, objectives and importance; Revenue and Capital Receipts; Revenue and Capital Expenditure; Deferred Revenue expenditure. Opening journal entry. Trading and Profit and Loss Account: Gross Profit, Operating profit and Net profit. Preparation. Balance Sheet: need, grouping and marshalling of assets and liabilities. Preparation. Adjustments in preparation of financial statements with respect to closing stock, outstanding expenses, prepaid expenses, accrued income, income received in advance, depreciation, bad debts, provision for doubtful debts, provision for discount on debtors, Abnormal loss, Goods taken for personal use/staff welfare, interest on capital and managers commission. Preparation of Trading and Profit and Loss account and Balance Sheet of a sole proprietorship with adjustments.

**February**

**Part C: Project Work (Any One)**

1. Collection of source documents, preparation of vouchers, recording of transactions with the help of vouchers.
2. Preparation of Bank Reconciliation Statement with the given cash book and the pass book with twenty to twenty-five transactions.
3. Comprehensive project of any sole proprietorship business. This may state with journal entries and their ledgering, preparation of Trial balance. Trading and Profit and Loss Account and Balance Sheet. Expenses, incomes and profit (loss), assets and liabilities are to be depicted using pie chart / bar diagram.

# Business Studies(2022-2023)

Ist Term

(July - September)

## July **UNIT I : Evolution & fundamentals of Business**

- History of Trade and Commerce in India: Indigenous Banking System, Rise of Intermediaries, Transport, Trading Communities: Merchant Corporations, Major Trade
- Centres, Major Imports and Exports, Position of Indian Sub-Continent in the World
- Economy.
- Business – meaning and characteristics
- Business, profession and employment-Concept
- Objectives of business
- Classification of business activities -Industry and Commerce
- Industry-types: primary, secondary, tertiaryMeaning and subgroups
- Commerce-trade: (types-internal, external;wholesale and retail) and auxiliaries to trade;
- (banking, insurance, transportation, warehousing, communication, and advertising) –
- Meaning
- Business risk-Concept

## July/Aug **Unit 2: Forms of Business organizations**

- Sole Proprietorship-Concept, merits andlimitations.
- Partnership-Concept, types, merits and limitation of partnership, registration of a partnership firm, partnership deed. Types of partners
- Hindu Undivided Family Business:Concept
- Cooperative Societies-Concept, merits,and limitations.
- Company - Concept, merits and limitations;Types: Private, Public and One Person
- Company – Concept
- Formation of company - stages, importantdocuments to be used in formation of a company
- Choice of form of business organization

## August **Unit 3: Public, Private and Global Enterprises**

- Public sector and private sectorenterprises – Concept
- Forms of public sector enterprises: Departmental Undertakings, Statutory

- Corporations and Government Company.
- Global Enterprises – Feature. Publicprivate partnership – concept

**August/September**

**Unit 4: Business Services**

- Business services – meaning and types. Banking: Types of bank accounts - savings, current,
- recurring, fixed deposit and multiple option deposit account
- Banking services with particular reference to Bank Draft, Bank Overdraft, Cash credit.
- E-Banking meaning, Types of digital payments
- Insurance – Principles. Types – life, health, fire and marine insurance – concept
- Postal Service - Mail, Registered Post, Parcel, Speed Post, Courier - meaning

**September**

Revision  
Half Yearly Examination

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**2<sup>nd</sup> Term**

**(October – February)**

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**October**

**Unit 5: Emerging Modes of Business**

E - business: concept, scope and benefits

**Unit 6: Social Responsibility of Business and Business Ethics**

- Concept of social responsibility
- Case of social responsibility
- Responsibility towards owners, investors, consumers, employees, government and Community
- Role of business in environment protection
- Business Ethics - Concept and Elements

**November**

Part B: Finance and Trade

**Unit 7: Sources of Business Finance**

- Concept of business finance
- Owners' funds- equity shares, preference share, retained earnings
- Borrowed funds: debentures and bonds, loan from financial institution and banks, public deposits, trade credit, Inter Corporate Deposits (ICD).

**November –December**

- Entrepreneurship Development (ED): Concept, Characteristics and Need.
- Process of Entrepreneurship Development: Start-up India Scheme, ways to fund start-up. Intellectual Property Rights and Entrepreneurship
- Small scale enterprise as defined by MSMED Act 2006 (Micro, Small and Medium Enterprise Development Act)
- Role of small business in India with special reference to rural areas

- Government schemes and agencies for small scale industries: National Small Industries Corporation (NSIC) and District Industrial Centre (DIC) with special reference to rural, backward areas

**December/  
January**

**Unit 9: Internal Trade**

- Internal trade - meaning and types services rendered by a wholesaler and a retailer
- Types of retail-trade-Itinerant and smallscale fixed shops retailers
- Large scale retailers-Departmental stores,chain stores – concept
- GST (Goods and Services Tax): Concept and key-features

**January**

**Unit 10: International Trade**

- International trade: concept and benefits
- Export trade – Meaning and procedure
- Import Trade - Meaning and procedure
- Documents involved in International Trade; indent, letter of credit, shipping order, shipping bills, mate's receipt (DA/DP)
- World Trade Organization (WTO) meaning and objectives

**Unit 11: Project Work As per CBSE guidelines.**

**February**

Revision  
Annual Examination