



Estd.: 1988

Phone: 9419072646

Fayaz Educational Institute

(Govt. Recognised Senior Secondary School)

Faiz-Abad, Nowgam - 190 015, Srinagar, Kashmir



website: www.feinowgam.com

e-mail: feinowgam88@gmail.com

F E I L i b r a r y

Courses and Syllabus for

Commer
ce

C l a s s 1 1 ^{t h}

Session: November, 2021 to October, 2022

Subject: General English**Class: 11th****Objectives of Teaching English at the Senior Secondary Level****At the higher secondary level the students are expected to:**

- ✓ Listen and comprehend lectures oral presentations on a variety of topics.
- ✓ Develop greater confidence and proficiency in the use of language skills necessary for social and academic purpose to participate in group discussions, interviews by making short oral presentation on given topics.
- ✓ Perceive the overall meaning and organization of the text (i.e., correlation of the vital portions of the text).
- ✓ Identify the central/main point and supporting details, etc., to build communicative competence in various lexicons of English.
- ✓ Promote advanced language skills with an aim to develop the skills of reasoning, drawing inferences, etc. through meaningful activities.
- ✓ Translate texts from mother tongue(s) into English and vice versa.
- ✓ Develop ability and acquire knowledge required in order to engage in independent reflection and enquiry.
- ✓ Read and comprehend extend texts (prescribed and non-prescribed) in the following genres: science fiction, drama, poetry, biography, autobiography, travel and sports literature, etc.
- ✓ Text-based writing (i.e., writing in response to questions or tasks based on prescribed or unseen texts) understand and respond to lectures, speeches, etc.
- ✓ Write expository / argumentative essays, explaining or developing a topic, arguing a case, etc. write formal/informal letters and applications for different purposes.
- ✓ Make use of contextual clues to infer meanings of unfamiliar vocabulary.
- ✓ Select, compile and collate information for an oral presentation.
- ✓ Produce unified paragraphs with adequate details and support.
- ✓ Use grammatical structures accurately and appropriately.
- ✓ Write items related to the workplace (minutes, memoranda, notices, summaries, reports, etc.
- ✓ Filling up forms, preparing CV, e-mail message, making notes from reference materials, recorded talks etc.
- ✓ Use of passive forms in scientific and innovative writings.
- ✓ Convert one kind of sentence/clause into a different kind of structure as well as other items to exemplify stylistic variations in different discourses modal auxiliaries-uses based on semantic considerations.

Prescribed Textbooks:

- ❖ Hornbill: Textbook published by NCERT, New Delhi
- ❖ Snapshots: Supplementary Reader Published by NCERT, New Delhi

Suggested Reading:

- ❖ English Grammar in Use by Raymond Murphy (Cambridge University Press)
- ❖ Oxford Practice Grammar by John Eastwood (Oxford University Press)
- ❖ Grammar Practice Activities by Penny Ur (Cambridge University Press)
- ❖ A Practical English Grammar by Thomson and Martinet (Oxford University Press)
- ❖ High School English Grammar by Wren & Martin (S Chand Publishing))

Q. No.	Description	Weightage
Section "A": Reading Comprehension		20 marks
1	One unseen passage of 400-500 words in length for note-making (5 marks) and summarizing (5 marks)	10 marks
2	One unseen prose passage of 400-500 words in length followed by ten objective type questions including MCQs, fill ups, true/false, yes/no to assess comprehension, vocabulary, interpretation and inference. OR One unseen poetry passage of 15-30 lines in length followed by five MCQs and five objective type questions to assess comprehension, interpretation and inference.	1 x 10 = 10 marks
Section "B": Writing Skills and Grammar		30 marks
3	One out of two questions on notice / poster/ advertisement (50 words)	4 marks
4	One out of two questions on letter writing (business or official letters for making enquiries, registering complaints, asking for and giving information, placing orders and sending replies, letters to the editor giving suggestions / opinions on an issue; letter to the school or college authorities, regarding admissions, school issues, requirements . suitability of courses, etc.) [120 -150 words)	6 marks
5	One question on writing a personal e-mail (to a friend/ relative etc.)	4 marks
6	One out of two questions on article/ speech/ report/ narrative/ debate writing (200-250 words)	8 marks
7	One passage 100-150 words in length for assessing through error correction the following items: determiners, tense, punctuation, modals, conjunctions and prepositions (8 items)	8 marks
Section "C" Literature		30 marks
8	An extract from the prescribed poems followed by three objective type questions (two to be attempted) assessing reference to context comprehension and appreciation.	1 x 2 = 2 marks
9	Five out of six short answer type questions (four each from Hornbill and Snapshots) based on poetry, prose and plays to assess inference and critical thinking.	2 x 5 = 10 marks
10	One out of two long answer questions from Hornbill to assess global comprehension and extrapolation beyond the texts. Questions to provide evaluative and analytical stimuli to the learners, using incidents, events, themes as reference points (120-150 words)	6 marks
11	One out of two long answer questions from Snapshots based on incidents or events to test global comprehension and extrapolation beyond the texts. Questions to elicit creative responses and ability to form opinions (120-150 words)	6 marks
12	One out of two long answer questions from Hornbill to provide evaluative and analytical stimuli to the learners using incidents, events, themes as reference points (120-150 words)	

Internal Assessment

Assessment of Listening and Speaking Skills

Assessment of Listening and Speaking Skills will be for 20 marks. Practice and assessment to be based on the activities included in the prescribed textbooks and by taking recourse to various resources and techniques available in the school.

Question Paper Design General English XI Marks: 80 + 20 = 100

Section	Components	Total Marks
Reading Comprehension	Conceptual understanding, decoding, Analysing, inferring, interpreting, appreciating, literary, conventions and vocabulary, summarizing and using appropriate format/s	20 marks
Writing Skill and Grammar	Reasoning, appropriacy of style and tone, using and tone, using appropriate format and fluency, inference, analysis, evaluation and creativity	30 marks
Literature Textbook and Supplementary Reader Text	Recalling, reasoning, appreciating literary convention, inference, analysis, creativity with fluency	30 marks
Total		80 marks
Assessment of Listening and Speaking Skills		20 marks
Grand Total		100 marks

Detailed break-up of the Syllabus as per Examination Schedule

Exam	Section	Description	Marks	Due Date
UT ₁	Prose	★ The Portrait of a Lady. ★ We're Not Afraid to Die...if We Can All Be Together	20	10 th April
	Poem	☞ A Photograph. ☞ The Laburnum top.		
	Story	➤ The Summer of the Beautiful White Horse. ➤ The Address.		
	Essay & Speech Writing	✓ Importance of Cleanliness ✓ The Only Way to Minimize Human Suffering ✓ Indiscipline in School ✓ The Car Craze and Pollution`		
	Writing [Report Writing]	• Panic due to Gas Leaking • Health Mela		
	Letters	➤ Ordering Books ➤ About Increasing Theft's. ➤ About Rising Prices.		
	Grammar	✍ Modal Auxiliaries ✍ Active passive voices		
TT ₁	Prose	❖ Discovering Tut: the Saga continues ❖ Landscape of the Soul.	20	15 th June

	Poem	<ul style="list-style-type: none"> ★ The Voice of the Rain ★ Childhood. 		
	Story	<ul style="list-style-type: none"> ☞ Ranga's Marriage. ☞ Albert Einstein at school. 		
	Debates	<ul style="list-style-type: none"> ➤ The importance of Games ➤ Role of a library at school ➤ Homes for the aged are necessity in India. 		
	Writing	<ul style="list-style-type: none"> ✓ Note Making / Note Taking ✓ Filling up of Forms. 		
	Letters	<ul style="list-style-type: none"> ♣ Seeking Library membership. ♣ For study loan. 		
	Grammar	<ul style="list-style-type: none"> ✍ Narration. ✍ Prepositions 		
UT ₂	Prose	<ul style="list-style-type: none"> ❖ The Ailing Planet .. : The green movement's role. ❖ The Browning Version. 	20	10 th August
	Poem	<ul style="list-style-type: none"> ★ Father to Son. 		
	Play	<ul style="list-style-type: none"> ☞ Mother's day. 		
	Article Writing	<ul style="list-style-type: none"> ➤ Craze for new fashions. ➤ Importance of hard work. ➤ The evil of cheating in Examination. 		
	Writing	<ul style="list-style-type: none"> ✓ Notice for notice Board. ✓ Cv's 		
	Letters	<ul style="list-style-type: none"> ♣ For Fee concession. ♣ Seeking apology for change of examination date 		
	Grammar	<ul style="list-style-type: none"> ✍ Determiners ✍ Punctuation 		
TT ₂	Prose	<ul style="list-style-type: none"> ❖ The Adventure. ❖ Silk Road. 	20	30 th September
	Poem	<ul style="list-style-type: none"> ★ The tale of Melon city. 		
	Story	<ul style="list-style-type: none"> ☞ Birth ☞ The Ghat of the only world. 		
	Writing Skill	<ul style="list-style-type: none"> ➤ Memoranda ➤ Minutes 		
	Writing	<ul style="list-style-type: none"> ✓ Email. ✓ A visit to a book fair. ✓ Invitation to sister's marriage. ✓ Messages. 		
	Poetic Devices	<ul style="list-style-type: none"> ♣ Simile. ♣ Metaphor etc 		
	Grammar	<ul style="list-style-type: none"> ✍ Conditional Clauses 		

Text Book Recommended:

- Business Studies, Published by NCERT, New Delhi
- Business Studies by R. K. Sharma and S. K. Gupta (Kalyani Publication)
- Business Studies by S. K. Bhatia (Sarawati Publication)
- Business Studies by Ratna Sagar

Rationale

The courses in Business Studies and Accountancy are introduced at +2 stage of Senior Secondary Education as formal commerce education is provided after first ten years of schooling. Therefore, it becomes necessary that instructions in these subjects are given in such a manner that students have a good understanding of the principles and practices bearing in business (trade and industry) as well as their relationship with the society.

Business is a dynamic process that brings together technology, natural resources and human initiative in a constantly changing global environment. To understand the framework in which a business operates, a detailed study of the organisation and management of business processes and its interaction with the environment is required. Globalisation has changed the way firms transact their business. Information Technology is becoming a part of business operations in more and more organisations. Computerised systems are fast replacing other systems. E-business and other related concepts are picking up fast which need to be emphasized in the curriculum.

The course in Business Studies will prepare students to analyse, manage, evaluate and respond to changes which affect business. It provides a way of looking at and interacting with the business environment. It recognizes the fact that business influences and is influenced by social, political, legal and economic forces. It allows students to appreciate that business is an integral component of society and develops an understanding of many social and ethical issues.

Therefore, to acquire basic knowledge of the business world, a course in Business Studies would be useful. It also informs students of a range of study and work options and bridges the gap between school and work.

Objectives

- ✍ To develop in students an understanding of the processes of business and its environment;
- ✍ To acquaint students with the dynamic nature and inter-dependent aspects of business;
- ✍ To develop an interest in the theory and practice of business, trade and industry;
- ✍ To familiarize students with theoretical foundations of organizing, managing and handling operations of a business firm;
- ✍ To help students appreciate the economic and social significance of business activity and the social cost and benefits arising there from;
- ✍ To acquaint students with the practice of managing the operations and resources of business;
- ✍ To prepare students to function more effectively and responsibly as consumers, employers, employees and citizens;
- ✍ To help students in making the transition from school to the world of work including self-employment;
- ✍ To develop in students a business attitude and skills to be precise and articulate.

Maximum Marks: 100 (Theory: 90 marks & Practical: 10 marks) Time: 3 hrs.

Exam inatio	Chapter No.	<i>Name of the Chapter</i>	<i>Completion Date</i>	Marks	Hours
----------------	----------------	----------------------------	----------------------------	-------	-------

n					
Part A. FOUNDATIONS OF BUSINESS					
U₁	1	Nature and Purpose of Business	15 th December	08	20
	2	<i>Forms of Business Organisations</i>	31 st March	12	24
	3	<i>Private, Public and Global Enterprises</i>	30 th April	10	20
T₁	4	<i>Business Services</i>	31 st May	08	18
	5	<i>Emerging Modes of Business</i>	15 th June	06	10
	6	<i>Social Responsibility of Business and Business Ethics</i>	30 th June	06	12
Part B. ORGANISATION, FINANCE AND TRADE					
U₂	7	Formation of a Company	15 th July	07	16
	8	Sources of Business Finance	31 st July	10	20
	9	<i>Small Business</i>	31 st August	06	14
T₂	10	<i>Internal Trade</i>	30 th September	10	20
	11	<i>International Business</i>	15 th October	07	12
	12	<i>Project Work</i> Marks may be suitably distributed over the different parts of the Project Report – 1. Objectives, 2. Methodology, 3. Conclusions - findings and suggestions	During Session	10	22

Chapter	Description
Part A: Foundations of Business (Periods 104)	
1: Nature and Purpose of Business	<ul style="list-style-type: none"> ❑ Concept and characteristics of business ❑ Business, profession and employment - distinctive features ❑ Objectives of business - economic and social, role of profit in business ❑ Classification of business activities: Industry and Commerce ❑ Industry - types: primary, secondary, tertiary ❑ Commerce: Trade and Auxiliaries ❑ Business risks - nature and causes
2: Forms of Business Organisations	<ul style="list-style-type: none"> ✳ Sole Proprietorship; Joint Family Business - meaning, features, merits and limitations; ✳ Partnership - meaning, types, registration, merits, limitations, types of partners; ✳ Cooperative Societies - types, merits and limitations ✳ Company: Private Ltd., Public Ltd. - merits, limitations; ✳ Choice of form of business organizations ✳ Starting a business - Basic factors.

<p>3: Private, Public & Global Enterprises</p>	<ul style="list-style-type: none"> ❖ Private Sector and Public Sector ❖ Forms of organising public sector enterprises ❖ Departmental Undertaking ❖ Statutory Corporation. ❖ Government Company ❖ Changing role of public sector ❖ Global Enterprises: meaning and features, ❖ Joint ventures - meaning, benefits
<p>4: Business Services</p>	<ul style="list-style-type: none"> ➤ Nature and types of Business services - Banking, Insurance, Transportation, Ware housing, Communication. ➤ Banking - Types of Banks, Functions of Commercial banks, E- banking ➤ Insurance - principles, types: life, fire and marine ➤ Communication and Transportation ➤ Warehousing: types and functions
<p>5: Emerging Modes of Business</p>	<ul style="list-style-type: none"> ♣ E-Business - Meaning, scope and benefits, Resources required for successful e-business implementation, On-line transactions, payment mechanism, security and safety of business transactions; ♣ Outsourcing - concept, need and scope
<p>6: Social Responsibility of Business and Business Ethics</p>	<p>Concept of social responsibility.</p> <ul style="list-style-type: none"> ⊕ Case for social responsibility: Arguments for and against CSR ⊕ Responsibility towards owners, investors, employees, consumers, government and community ⊕ Environmental protection and business ⊕ Business ethics: concept and elements.

LEARN & TEACH

Part B: Organisation, Finance and Trade		(Periods 104)
7: Formation of a Company	<ul style="list-style-type: none"> ○ Stages in the formation of a company, ○ Promotion, ○ Incorporation, ○ Capital Subscription, ○ Commencement of business 	
8: Sources of Business Finance	<ul style="list-style-type: none"> ☒ Nature and significance of business finance ☒ Classification of Sources – Period, Ownership basis ☒ Sources of raising Finance: <ul style="list-style-type: none"> - Equity and Preference shares - Debentures and Bonds - Loan from Financial Institutions - Retained Profits - Global Depository Receipt, American Depository Receipt - Loans from commercial Banks - Public deposits - Trade Credit 	
9: Small Business	<ul style="list-style-type: none"> ✚ Concept of small business, types. ✚ Role of small business in rural India. ✚ Problems of small business in India. ✚ Government Assistance, Incentives Schemes for Industries in rural, backward and hilly areas. 	
10: Internal Trade	<ul style="list-style-type: none"> ☒ Meaning and types of internal trade: wholesale and retail. ☒ Services of a wholesaler and a retailer ☒ Types of Retail Trade: <ul style="list-style-type: none"> - Itinerant retailers and fixed shops. - Departmental store, super market, malls, chain store, mail order business, consumer's cooperative store. - Automatic Vending Machine ☒ Role of Chamber of Commerce and Industry in promotion of internal trade. 	
11: International Business	<ul style="list-style-type: none"> ✚ Nature, Importance and complexities involved in International Business; ✚ Understanding Export and Import procedures and documentation; ✚ Government support assistance, incentives; ✚ Export Processing Zone, Special Economic Zone; ✚ International Trade Institutions - WTO, World Bank, IMF, UNCTAD. 	

12:

Project Work**Suggestive/
Illustrative
Projects**

[Marks may be suitably distributed over the different parts of the Project Report –

1. Objectives
2. Methodology
3. Conclusions - findings and suggestions]

Any one of the following:

- (i) Find out from local sample business unit(s) the various objectives they pursue.
- (ii) Problems of setting up and running business units.
- (iii) Enquiry into the ethics of running business through questionnaires.
- (iv) Survey of quality of bank services in the local branch office.
- (v) Study of postal and courier mail services.
- (vi) Availability and use of agency services, advertising, packaging, investments in savings schemes, etc.
- (vii) Survey of the popularity of credit cards issued by different banks.
- (viii) Study the profile of a sole trader / partnership commenting on the nature and working of business.
- (ix) Study of a Joint family business.
- (x) Study of the working of any cooperative society.
- (xi) Study of a small business unit regarding source of finance.
- (xii) Study of nature of small traders (like hawkers and peddlers in a specific locality) with reference to types of goods, capital investment, turnover.
- (xiii) Study of weekly bazaar in a locality.
- (xiv) Study of franchise retail store.
- (xv) Study of export / import procedure of any article.
- (xvi) Problems of women entrepreneurs in business.
- (xvii) Survey of waste / garbage disposal by a business enterprise (hospitals / Private Nursing Homes)
- (xviii) Study of pavement trade.
- (xix) Prepare a scrapbook and collect articles on the changing role of public sector and any other topics related to the syllabus.

Class: 11th

Text Books Recommended:

- 📖 *Accountancy Part - I, Published by NCERT*
- 📖 *Accountancy Part – II, Published by NCERT*
- 📖 *Chawla's Accountancy by Juneja, Singh & Mahajan (Kalyani Publication)*
- 📖 *Accountancy by W. A. Woson*

Rationale

The course in Accountancy is introduced at +2 stage of Senior Secondary education, as formal commerce education is provided after first ten years of schooling. With the fast changing economic scenario and business environment in a state of continuous flux, elementary business education along with accountancy as the language of business and as a source of financial information has carved out a place for itself at the Senior Secondary stage. Its syllabus content should give students a firm foundation in basic accounting principles and methodology and also acquaint them with the changes taking place in the presentation and analysis of accounting information, keeping in view the development of accounting standards and use of computers.

Against this background, the course puts emphasis on developing basic understanding about the nature and purpose of the accounting information and its use in the conduct of business operations. This would help to develop among students logical reasoning, careful analysis and considered judgement.

Accounting as an information system aids in providing financial information. The emphasis at Class XI is placed on basic concepts and process of accounting leading to the preparation of accounts for a sole proprietorship firm. Computerised accounting is becoming more and more popular with increasing awareness about use of computers in business. Keeping this in view, the students are exposed compulsorily to the basic knowledge about computers and its use in accounting in the same year.

In class XII, Accounting for Not for Profit Organisations, Partnership Firms and companies are to be taught as a compulsory part. Students will also be given an opportunity to understand further about Computerized Accounting System, as an optional course to Analysis of Financial Statements.

Objectives:

- ☞ To familiarise the students with accounting as an information system;
- ☞ To acquaint the students with basic concepts of accounting and accounting standards;
- ☞ To develop the skills of using accounting equation in processing business transactions;
- ☞ To develop an understanding about recording of business transactions and preparation of financial statements;
- ☞ To enable the students with accounting for reconstitution of partnership firms;
- ☞ To enable the students to understand and analyse the financial statements; &
- ☞ To familiarize students with the fundamentals of computerized system of accounting.

Maximum Marks: 100 (Theory: 80 marks & Practical: 20 marks)

Examination	Chapter No.	Name of the Chapter	Completion Date	Marks	Hours
-------------	-------------	---------------------	-----------------	-------	-------

Part A : Financial Accounting - I					
U₁	1	Introduction to Accounting		06	25
	2	Theory Base of Accounting		06	20
	3	Recording of Business Transactions		10	40
T₁	4	Trial Balance and Rectification of Errors		05	20
	5	Depreciation, Provision and Reserves		08	25
	6	Accounting for Bills of Exchange		05	25
		Project Work (P ₁)		10	
Part B: Financial Accounting - II					
U₂	7	Financial statements of Sole Proprietorship from Complete and Incomplete Records		22	50
T₂	8	Financial Statements of Not for Profit Organisations		10	20
	9	Computers in Accounting		08	25
		Project Work (P ₂)		10	
Unit	Detailed Description of Topics				
Part A: Financial Accounting - I					
1: Introduction to Accounting	i) Book keeping Meaning, Accounting meaning, objectives. Difference between Book-keeping and Accounting, Accounting as source of information, internal and external users of Accounting information and their needs. ii) Qualitative characteristics of Accounting information - reliability, relevance, understandability and comparability. iii) Basic Accounting Terms: Business transaction, account, capital, drawings, Liability (Non-current and current); Asset (Non-current; tangible, intangible assets, current assets), Receipts (capital and revenue), Expenditure (capital, revenue and deferred), Expense, Income, Profits, gains and losses, Purchase, Sales, Stock, Trade receivables (debtors and bill receivable), Trade payable (creditors and bill payable), Goods, Cost, Vouchers, Discount - Trade and Cash, Bad debts, Vouchers (cash and non-cash), Source documents Invoices, Cash Memo, Pay in slip, Cheque.				
2: Theory Base of Accounting	iv) Accounting Principles - concept v) Accounting principles: Accounting Entity, Money Measurement, Going Concern, Accounting Period, Costs Concept, Dual Aspect, Revenue Recognition (Realisation), Matching Concept, Accrual, Full Disclosure, Consistency, Conservatism, Materiality vi) Accounting Standards and IFRS (International Financial Reporting Standards):Concept vii) Bases of Accounting - Cash Basis, Accrual Basis				

<p>3: Recording of Business Transactions</p>	<p>viii) Accounting Equation Approach - Meaning and Analysis of transactions using Accounting Equation. ix) Rules of Debit and Credit - traditional and modern approach. x) Recording of Transactions: Books of original entry - Journal, Special Purpose Books: Cash Book: Simple, Cashbook, Cashbook with Discount column, Cashbook with Bank and Discount Columns, Petty Cash Book. Other books: Purchases Book, Sales Book, Purchase Returns Book, Sales Returns Book and Journal proper; xi) Ledger - meaning, utility, format; posting from Journal and Subsidiary books; Balancing of Accounts. xii) Bank Reconciliation Statement - Calculating bank balance at accounting date: Need and Preparation.</p>
<p>4: Trial Balance and Rectification of Errors</p>	<p>i) Trial Balance: Meaning, objectives and preparation (Scope: Trial, Balance with balance method). ii) Error: Types of Errors: Errors of omission, commission, principles and compensating errors affecting Trial Balance; errors not affecting Trial Balance. iii) Detection and Rectification of Errors (One Sided and Two Sided); use of Suspense Account.</p>
<p>5: Depreciation, Provisions and Reserves</p>	<p>i) Depreciation: Meaning and need for charging depreciation, factors affecting depreciation, methods of depreciation - Straight Line method, Written Down Value method (excluding change in method), Method of recording depreciation - charging to asset account, creating provision for depreciation/accumulated depreciation account; Treatment of disposal of asset. ii) Provisions and Reserves: meaning, importance, difference between Provisions and Reserves, types of Reserves: Revenue Reserve, Capital Reserve, General Reserve, Specific Reserve and Secret Reserves.</p>
<p>6: Accounting for Bills of Exchange</p>	<p>i) Bills of exchange and Promissory Note: definition, features, parties, specimen and distinction. ii) Important Terms: Term of Bill, Due date, Days of Grace, Date of Maturity, Discounting of Bill, Endorsement of bill, Bill sent for collection, Dishonour of bill, Noting of bill, Retirement and Renewal of a Bill. iii) Accounting treatment of bill transactions.</p>
<p>Project Work (Any One) P1 10 marks</p>	<p>i) Collection of source documents, preparation of vouchers and presentation of vouchers and presentation of source document of trading and banking concerns. ii) Preparation of bank reconciliation statements with the given cash book and pass book with 20-25 transactions. iii) Collection and presentations of Hundi, Passbook, Cheque book and promissory note, Bills of exchange, Debit and Credit note and other negotiable instruments.</p>

Part B: Financial Accounting – II

<p>7: Financial Statements of Sole Proprietorship from Complete and Incomplete Records</p>	<p>i) Financial statements: meaning and uses. ii) Capital Expenditure and Deferred Revenue Expenditure, Trading and Profit and Loss Account - Gross Profit, Operating profit and net profit. Balance Sheet: need, grouping, marshalling of Assets and Liabilities. Preparation of Trading and Profit and Loss account and Balance Sheet of sole Proprietorship. iii) Adjustments of preparation of financial statements: with respect to closing stock, outstanding expenses, prepaid expenses, accrued Income, Income received in advance, depreciation and bad debts, provision for doubtful debts, provision for discount on debtors, manager's commission, abnormal loss, goods taken for personal use and goods distributed as free samples iv) Incomplete records: Meaning, Users and limitations. Ascertainment of profit / loss by statement of affairs method.</p>
<p>8: Financial Statements of Not for Profit Organizations</p>	<p>i) Not-for-profit organizations: concept. ii) Receipts and Payment account: Features. iii) Income and Expenditure Account: Features. Preparation of Income and Expenditure Account and Balance Sheet from the given Receipts and Payments Account with additional information. Notes for Teachers: i) Adjustments in a question should not exceed 3 or 4 in number and restricted to subscriptions, consumption of consumables, and sale of assets/old material. ii) Entrance/ admission fees and general donations are to be treated as revenue receipts. iii) Trading account of incidental activities is to be prepared.</p>
<p>9: Computers in Accounting</p>	<p>i) Introduction to Computer and Accounting Information System (AIS), Application of computers in accounting. ii) Automation of accounting process, designing accounting reports, MIS reporting, data exchange with other information systems. Comparison of accounting processes in manual and computerized accounting. Sourcing of accounting system: readymade and customized and tailor-made accounting system. iii) Accounting and Database Management System iv) Stages in automation: (a) Accounting process in a computerised environment (b) Sourcing of accounting. v) Software (kinds of software: Readymade software; Customised Software and Tailor-made Software); Generation of Reports using TALLY and BUSY-Trial Balance, Profit and Loss account and Balance Sheet.</p>
<p>Project Work (Any One)</p>	<p>1) Comprehensive project starting with journal entries regarding any sole proprietorship business, posting them to the ledger and preparation of Trial balance. The students will then prepare Trading and Profit and Loss Account on the basis of the prepared trail balance. Expenses, incomes and profit (loss) are to be depicted using pie chart/bar diagram. 2) Comprehensive project of Not for profit organisations starting with preparation of Receipts and Payments account and income and expenditure account. 3) The above projects can be presented by using software packages Tally and BUSY.</p>
<p>P2 10 Marks</p>	<p>The above mentioned project should be presented in a project file which should be made available for evaluation.</p>

ENTREPRENEURSHIP

Reference Books:

- *A Textbook of Entrepreneurship for Class 11th published by CBSE, New Delhi*
- *Entrepreneurship by Singh & Parray (Kalyani Publication)*
- *A Textbook on Entrepreneurship by S. S. Khanka (S. Chand)*

RATIONALE

Development of school curriculum is a dynamic process responsive to the society and reflecting the needs and aspiration of its learners. Fast changing society deserves changes in educational curriculum particularly to establish relevance to emerging socio-economic environment; to ensure equity of opportunity and participation and finally promoting concern for excellence. In this context the course on entrepreneurship aims at instilling and stimulating human urge for excellence by realizing individual potential for generating and putting to use the inputs, relevant to social prosperity and thereby ensure decent means of living for every individual.

OBJECTIVES

- ✓ Acquiring Entrepreneurial Spirit and be Enterprising in all walks of life.
- ✓ Familiarization with various uses of human resource for earning decent means of living.
- ✓ Understanding the concept and process of entrepreneurship - its contribution and role in the growth and development of individual and the nation.
- ✓ Acquiring entrepreneurial quality, competency and motivation
- ✓ Learning the process and skills of creation and management of entrepreneurial venture.

Examination	Chapter No.	Name of the Chapter	Completion Date	Marks	Hours
U1	1	Entrepreneurship	15 th December	09	
	2	Entrepreneur	31 st March	09	
	3	Entrepreneurial values & Motivation	30 th April	07	
T1	4	Entrepreneurial Skill Development Programme	31 st May	08	
	5	Introduction to Market Dynamics	15 th June	07	
	6	Small Enterprises	30 th June	08	
U2	7	Project Selection & Formulation	15 th July	09	
	8	Project Appraisal	31 st July	07	
	9	Financing of Enterprise	15 th August	09	
T2	10	Ownership Structures	31 st August	07	

Unit	Detailed Description of Topics
1: Entrepreneurship	(i) Concept of Entrepreneurship: Meaning, Definition and Characteristics (ii) Functions and need of entrepreneurship. (iii) Role of Entrepreneurship in Economic Development (iv) Barriers to entrepreneurship: Economic and Technological.
2: Entrepreneur	(i) Meaning, Definition and characteristics. (ii) Types of entrepreneur. (iii) Role and problems of women entrepreneur. (iv) Role of entrepreneur in generating national wealth and creation of employment.
3: Entrepreneurial values & Motivation	(i) Entrepreneurship motivation - Meaning and Concept. (ii) Six C's for entrepreneurial motivation: Change, Challenge, Creativity, Curiosity, Control & Cash. (iii) Help & support to entrepreneur by state & central bodies.
4: Entrepreneurial Skill Development Programme	(i) Entrepreneur Skill - Meaning and Concept. (ii) Importance of Skill development. (iii) Techniques of Skill development. (iv) Qualities of successful entrepreneur.

5: Introduction to Market Dynamics	(i) Meaning of market dynamics. (ii) Causes of market dynamics. (iii) Competitive analysis of Market
6: Small Enterprises	(i) Meaning, Definition and characteristics of small enterprise (ii) Objectives of micro enterprises (iii) Role of Micro enterprises in economic development
7: Project Selection & Formulation	(i) Meaning of Project (ii) Project Identification and steps in process of Project Selection (iii) Meaning and Significance of Project Report
8: Project Appraisal	(i) Meaning of Project Appraisal (ii) Methods of Project Appraisals: a) Economic, b) Financial, c) Technical
9: Financing of Enterprise	(i) Meaning and Need for Financial Planning (ii) Sources of Finance: Long Term and Short Term (iii) Capital Structure: Meaning and factors determining capital structure
10: Ownership Structures	(i) Proprietorship: Meaning, Features and Importance (ii) Partnership: Meaning, Features and Importance (iii) Company: Meaning, Features and Importance

Project

25 Marks

Introduction

The main objective of the course of Entrepreneurship is to generate in the students initiative, self reliance and enthusiasm so as to empower them to become entrepreneurs both in spirit and performance.

A number of skills such as observation, evaluation, communication, resource mobilization and management, risk assessment, team building, etc. are also to be developed in the students.

Leadership qualities, sensitivity to business ethics and adherence to a positive value system are the core issues that the course highlights while presenting different concepts related to entrepreneurship.

Such a course should necessarily have a strong experiential component in the form of practical work. The objectives of the practical work are:

1. To introduce the students to the world of business by developing in them the core skills and competencies required for an entrepreneur.
2. To develop in the students qualities such as leadership, self-confidence, initiative, facing uncertainties, commitment, creativity, people and team building, integrity and reliability.
3. To enable the students to acquire the skills and knowledge needed for conducting surveys, collecting, recording and interpreting data and preparing simple estimates of demand for products and services.
4. To guide the students to prepare a Project Report.
5. To equip the students with knowledge and skills needed to plan and manage an enterprise through case studies conducted and recorded by the students in different fields such as resource assessment, market dynamics, finance management, cost determination, calculation of profit and loss etc.
6. To instill in the students important values and entrepreneurial discipline.

FORMAT OF PROJECT

Total Marks: 20 (Internal: 5 marks & External: 16 marks)

- | | |
|-----------------------------------|---------|
| 1. Project Report / Survey Report | 9 marks |
| 2. Viva-voce on PW / SR | 3 marks |
| 3. Case Study | 3 marks |

1. Project Report / Market Survey Report

9 Marks

(a) Project Report: Preparation of a Project report for an enterprise involving products / services. Students may be provided adequate guidance to choose a project based on their interests and availability of information and authentic inputs in the locality. The specimen proforma of project report given in the

textbook may be used for preparing the report. However, mechanical preparation of the report by filling in the information in the proforma should be discouraged.

Further, as the students will be required to appear for a viva-voce on the basis of their projects, sufficient care should be taken by the students to prepare the report after studying the various aspects involved thoroughly. In a nutshell, the project report should lead to viable enterprise.

(b) Market Survey Report: Market research is the process and technique of finding out who your potential customers are and what they want. The survey may be on products and services already available in the market or students may also conduct surveys for new products and services. The report of the survey should be organised under the following broad headings:

1. Objects.
2. Methods and tools (interviews, questionnaires, etc.) to be used to collect information.
3. Records of data and information.
4. Analysis of data and information.
5. Interpretation and conclusion.

For example, a survey may be conducted to find out the choice of households in toiletry soap, tooth paste, etc. The data may be analysed to establish a pattern that may be useful to an entrepreneur.

Guidelines for assessment of Project Report / Survey Report

For purpose of assessment the same pattern shall be adopted for Term II also

1. **Presentation:** Format, Clarity, Use of graphs, tables and other visuals, organization, methodical recording of data and information and general neatness of execution.
2. Originality and Creativity.
3. Authenticity of information and correctness of calculations and general feasibility of the project/sustainability of conclusion drawn in the survey.
4. Viva voce on the Project / Market Survey Report

The questions should establish that the report is the original work of the student and that the student has a reasonably clear understanding of the work carried out by him/her.

Entrepreneurial qualities such as leadership, self-belief, creativity, originality, initiative, etc. may also be assessed by asking a variety of questions related to the report.

- | | | |
|-----------|-------------------|----------------|
| 2. | Viva voce | 3 Marks |
| 3. | Case Study | 3 Marks |

A case study is a focussed research on an organization, enterprise, practice, behaviour or person undertaken to highlight an aspect that the study attempts to examine. For instance, a case study may be conducted on the pollution control methods being employed by an industry or a successful industrialist may be chosen as a subject of a case study to analyze and understand the strategies that the industrialist adopted to achieve success.

Ideally, a case study should be conducted on subjects with the objectives of bringing to the fore beliefs, practices, strategies, values, etc. that have made them what they are. Such studies help us to understand the way in which great minds think and operate. We may also conduct case studies on failures; why a company collapsed, how a service lost its market, etc. From both the types of case study, we learn lessons; how to do something or how not to do something. They also provide valuable insight into the processes involved in the enterprise.

A few topics are suggested for carrying out case studies:

- i) Drawing a profile of a successful entrepreneur.
- ii) Studying a public sector undertaking & highlighting its success/failure, by analyzing the factors responsible.
- iii) Studying a small scale unit in the locality to bring out the procedures and processes adopted by the unit to become a feasible business venture.
- iv) A study of competition in business by choosing two or more rivals in the market and analyzing their strengths and weaknesses.

- v) Take the school itself for a case study and analyze any two aspects of the school plant for chalking out a plan of action: infrastructure, academics, co-curricular activities etc.
- vi) A case study on a thriving fast food shop / restaurant in your locality. What makes it so popular?
- vii) A case study on the ways in which a business has mobilized its financial resources.
- viii) A case study on the enterprise management techniques adopted by a business house.
- ix) A case study on the marketing strategies of a successful consumer durable company.
- x) A case study on the financial management of a Public Limited Company.
- xi) A case study on any Specialized Institution that supports & guides the establishment of a small scale unit.
- xii) Studying the balance sheets of two big private companies to assess their trade and credit worthiness.
- xiii) Studying the inventory management of a large manufacturing industry to ascertain the processes involved for optimizing cost.
- xiv) Carrying out a case study on an established industrial house / company to find out the value system of the company and how it fulfills its social commitment / obligations.
- xv) Carrying out a case study on an established industry to ascertain the processes followed to reduce / prevent pollution.
- xvi) Study on environment friendly companies and their contribution to preservation.

Assessment of Case Studies

- i) **Presentation:** Format, Accuracy, Clarity, Authenticity and General Neatness
- ii) **Analysis and Conclusions**

4. Problem Solving

In this session the students will be required to solve a problem in the format of a written test. The examiner may choose any problem related to the units in Class XI Text Book and set it for the class.

The problem may be in the following areas.

- a) How to scan the environment to establish the feasibility of a project?
- b) Given certain figures showing the consumption pattern of a product drawing conclusions that have a bearing on similar products.
- c) Carrying out market assessment for a given product / service to ascertain the feasibility factor.
- d) Assessment of Working Capital.
- e) Calculation of total cost of production.
- f) Calculation of break-even point.
- g) Determining location of a manufacturing unit.
- h) Problems in inventory control (calculation of the Economic Order Quantity and carrying out ABC analysis)
- i) Applying Pricing methods to determine the price of a product or service.
- j) Applying promotion mix to plan a sales campaign for a product or service.
- k) Working out a simple budget for a given task or job.

Assessment of Answers

The examiner may prepare five problems which are solved by him/her before they are presented to the students. The students may choose anyone of the problems and solve it, showing the different steps / different reasons involved in the solution. If the problem does not involve actual calculations, it may not have anyone correct answer. So weightage should be given not only to the final answer but to the entire process of problem solving that the student has followed.

Originality and innovative spirit should be rewarded. The students should not be penalized for spelling errors, grammatical mistakes, etc. as long as the answer is coherent. Where definite formulas are involved, accuracy should be given due weightage.

INFORMATION PRACTICESClass: 11th**Learning Objectives:**

1. To understand the application development environment.
2. To gain programming Skills in GUI Programming Tool and Database Creation in RDBMS.
3. To design, program and develop database application using GUI Programming Tool and RDBMS.
4. To learn database connectivity using Visual Basic as Front-end tool.
5. To develop ability to use the Open Source Technology.

Competencies:

1. Student will become familiar with Application Development.
2. Student will be able to develop & debug programs Independently.
3. Student can use SQL for storing and retrieving data from the RDBMS.
4. Ability to arrive at a normalized design of tables and other database objects in RDBMS.
5. Student will be able to develop a Client Server Application using Front end and Back end tools.

Book Suggested:

Information Practices, Published by NCERT New Delhi.

Maximum Marks: 100**Time: 3 hours****Theory: 70 marks****Practicals: 30 marks** (Internal: 10 marks & External: 20 marks)

Exam inatio n	Chapter No.	<i>Name of the Chapter</i>	Marks	Theory Periods	Practical Lectures	<i>Completion Date</i>
UT₁	1	Computer Fundamentals	25	35	10	
TT₁	2	Software Concepts	15	20	05	
UT₂	3	Graphical User Interface	10	10	20	
TT₂	4	Basic VB Programming Fundamentals	20	15	35	

Exam	Unit	Description
UT ₁	Unit 1: Computer Fundamentals	<p>Basics of a Computer and its operation:</p> <ul style="list-style-type: none"> ☐ Functional Components and their interconnection (Block Diagram); ☐ Illustrating main parts of computer (CPU, ALU, CU, Memory); ☐ Generations of Computers; ☐ Classification of Computers <p>Input / Output Devices:</p> <ul style="list-style-type: none"> ☐ Keyboard, Mouse, Light Pen, Touch Screen, Joy Stick, Mic, ☐ Scanner (MICR, OCR, BCR) ☐ VDU (CRT, LCD) ☐ Printers (Dot Matrix, Inkjet, LaserJet), ☐ Speaker <p>Number Systems:</p> <ul style="list-style-type: none"> ☐ Binary, Octal, Decimal, Hexadecimal and Conversions, ☐ Coding Schemes ASCII, EBCDIC, ☐ Basic Logical Gates (AND, OR, NOT) with Truth Tables <p>Memory:</p> <ul style="list-style-type: none"> ➤ Primary Memory (ROM and its Types); ➤ Secondary Storage Devices (Floppy Disks, Hard Disk, Compact Disc, Magnetic Tape, Flash Devices) <p>Units of Memory:</p> <ul style="list-style-type: none"> ❖ Bit, Nibble, Byte, Kilo Byte, Mega Byte, Giga Byte, Tera Byte, Zeta Byte.
UT ₁	Unit 2: Software Concepts	<ul style="list-style-type: none"> ☐ Concept of Software, ☐ Types of software, System Software, Operating System, ☐ Functions of OS (Processor Management, Memory Management, File Management, Device Management) ☐ Application Software, Utility Programs, ☐ Computer languages: Compilers, Interpreters, Assemblers. ☐ Commonly used OS, ☐ Boot and its types; ☐ Computer Languages: Low Level Languages, High Level Languages, Assembly Languages; ☐ Concept of GUI and CUI
UT ₂	Unit 3: Graphical User Interface	<p>GUI based OS:</p> <ul style="list-style-type: none"> ☐ Introduction to Windows, ☐ Features of Windows, ☐ File structure of Windows, ☐ Concept of Folders, Directories, Path, Path Name, ☐ Elements of Desktop, Taskbar, Icon, Start Buttons, Shortcuts, ☐ Recycle Bin, My Computer, Start Menu; ☐ Control Panel: Adding New Hardware and Programme.
TT ₂	Unit 4: Basic VB Programming Fundamentals	<ul style="list-style-type: none"> ☐ Introduction to VB ☐ Concept of Event driven programming, ☐ VB User Interface, ☐ Toolbox, Project Explorer, Properties Windows, Form Layout; ☐ Variables – Declaring variables, scope and life time of variables (Local & Global), ☐ Data Types: Integer, Long, Single, Double, String, Date and Variant; ☐ Operators (Arithmetic, Relational, Logical); ☐ Control Structures – IF, IF–Then, IF–Then–Else, Switch Case, Loops.

Practicals

Time: 3 Hours

Total Marks: 30 (External: 20 marks & Internal: 10 marks)

Computer Peripherals, Operating Systems (Windows and Ms-Office)

1. Computer Assembly (Motherboard, Processor, RAM, Hard Disk, USB, etc.)
2. Peripheral Connections and Identification of Parts (Serial, Parallel, USB, PS-2, Bluetooth).
3. Advanced Bios Setup to set a First bootable as CD Drive and a Second Bootable as HDD.
4. Installation of Operating System and Application Software's.

Windows

5. Do different Operations using Folder, Icons, Ms-Paint, Notepad, Accessories, Desktop, Taskbar, Wallpaper, Screen Saver, Date/Time, My Computer and Control Panel.

MS-Word

6. Do different Operations using Ms-Word Document like Font Parameters, Alignment, Clipboard, Paragraph, Styles, ClipArt, WordArt, Borders and Shading, Find and Replace, Header, Footer and Endnote, Watermark, Mail merge, and Tables.

MS-Excel

7. Do different Calculations based on Student Marks sheet preparation, Charts, Illustrations, Formulas, Sorting of Data, and Paste Special technique.

Visual Basic

8. Create an application using Visual Basic programming to print a message like "Hello World" using Command Button and Text Button.
9. Create an application to calculate simple interest using Command Button Only.
10. Create a VB application to calculate area of rectangle, square and triangle.
11. Create an application to calculate the grade of your class mates output of five different subjects like English, History, Chemistry, Math and IP. Calculate Grades as follows –

Percentage	Grade
≥ 90	A++
≥ 80 and < 90	A+
≥ 70 and < 80	A
≥ 60 and < 70	B+
≥ 50 and < 60	B
≥ 40 and < 50	C
≥ 34 and < 40	D
< 34	F

12. Do other programs based on Loops.

Subject: ENVIRONMENTAL SCIENCEClass: 11th**Max. Marks: 100 (Practical: 30; Theory: 70)****Book Prescribed:**

- A Textbook of Environmental Science for Class XI, published by J&K BOSE in Collaboration with Foundation Books, Pvt. Ltd., New Delhi.
- *Elements of Environmental Science*
- *Environmental Science by K. C. Santara.*

Examination	Chapter No.	Name of the Chapter	Marks	Periods
U ₁	1	Understanding Environment	07	10
	2	Ecology	07	20
T ₁	3	Ecological Interaction and Adaptation	07	20
	4	Population Ecology	07	10
	5	Energy Resources	07	18
U ₂	6	Earth's Environment & Natural Disasters	07	12
	7	Environmental Education and Awareness	07	15
T ₂	8	Environmental Health	07	20
	9	Natural Resources	07	20
	10	Managing Agriculture	07	20

Lesson	Detailed Description of Topics
Unit 1: Understanding Environment (7 marks)	(1) Concept of Environment and its types: Physical, Biological & Social environment (2) Concept, scope and importance of Environmental Science (3) Components of Environment: (a) Lithosphere (b) Hydrosphere (c) Atmosphere (d) Biosphere (4) Origin of Earth (5) Human and Environment Relationship
Unit 2: Ecology (7 marks)	(1) Ecology (definition and types) (2) Concept and Struggle of ecosystem (3) Trophic relationships (food chain, food web, ecological pyramids) (4) Functions of Ecosystem (energy flow in an ecosystem) (5) Ecological Succession (types and stage)
Unit 3: Ecological Interaction and Adaptation (7 marks)	(1) Ecological interaction and its types. (2) Inter-specific interaction: (a) Positive interaction (mutualism, proto-cooperation, commensalism, symbiosis & scavenging) (b) Negative interaction (parasitism, predation, competition and ammensalism) (3) Intra-specific interaction: (a) Coopeartive interaction (b) Competitive interaction (4) Adaptations: concept and need (5) Types of adaptations (with special reference to wind, light & temperature)
Unit 4: Population Ecology (7 marks)	(1) Concept of Species, Population and Communities (2) Population Dynamics (Population size and density, dispersion, natality, mortality, age structure) (3) Population Growth (exponential and logistic growth) (4) Factors regulating population growth (competition, weather and climate, territory, predation, natural disasters and disease) (5) Human population growth (Malthusian theory and neo-Malthusian theory, Demographic Transition)

Unit 5: Energy Resources (7 marks)	(1) Concept of energy resources (2) Non-renewable energy resources: coal, petroleum, natural gas (3) Renewable energy resources (solar, wind and hydropower) (4) Nuclear energy (uses and limitations) (5) Biofuels
Unit 6: Earth's Environment & Natural Disasters (7 marks)	(1) Atmosphere: Structure and Composition (2) Hydrosphere: Distribution, Hydrological cycle (3) Lithosphere: Structure (4) Bio-geochemical cycles (Carbon, Nitrogen and Phosphorus) (5) Natural disasters (Earthquakes, Floods and Volcanoes)
Unit 7: Environmental Education and Awareness (7 marks)	(1) Concept and need of environmental education (2) Formal and Informal means of Environmental Education (3) Modes of Environmental awareness (4) Role of NGOs (5) Environmental movements (Chipko Movement, Narmada Bachao Andolan)
Unit 8: Environmental Health (7 marks)	(1) Concept of Health and Diseases (2) Water borne diseases (Cholera, Hepatitis, Typhoid) (3) Air borne diseases (Influenza, Tuberculosis) (4) Soil borne diseases (Tetanus, Botulism) (5) Occupational diseases (Silicosis, Asbestosis)
Unit 9: Natural Resources (7 marks)	(1) Forest resources (types and uses) (2) Animal resources (Fish and Livestock) (3) Water resources (Fresh and Marine). (4) Mineral resources (types and uses). (5) Medicinal plants (with special reference to J&K)
Unit 10: Managing Agriculture (7 marks)	(1) Concept of traditional and modern agriculture. (2) Green revolution and White revolution. (3) Pesticides and fertilizers (types, advantages and disadvantages) (4) Integrated pest control (5) Food security

Practical Examination

Maximum Marks: 30

1. Study of density and abundance of different plant species in a particular area using quadrat method.
2. Determination of water, air and soil temperature.
3. Collection of locally available herbal plants and preparation of herbarium.
4. Field work and visit to National Park / Wild life Sanctuary / STP / water body and preparation of a field report.
5. Visit to a nearby Primary or Middle School to impart environmental awareness.
6. Documentation of agricultural crops, fertilizers and pesticides used in your locality.

