ENGLISH (CORE) Code No. 301 (2022-23)

Background

Students are expected to have acquired a reasonable degree of language proficiency in English Language by the time they come to class XI, and the course aims, essentially, at promoting the higher-order language skills.

For a large number of students, the higher secondary stage will be a preparation for the university, where a fairly high degree of proficiency in English may be required. But for another large group, the higher secondary stage may be a preparation for entry into the professional domain. The Core Course should cater to both groups by promoting the language skills required for academic study as well as the language skills required for the workplace.

Competencies to be focused on:

The general objectives at this stage are to:

- listen and comprehend live as well as record in writing 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 organisation 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 extended 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, arguinga 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 of forms, preparing CV, e-mail messages., making notes from referencematerials, recorded talks etc.

The core course should draw upon the language items suggested for class IX-X and delve deeper into their usage and functions. Particular attention may, however, be given to the following areas of grammar:

- The 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.

A. Specific Objectives of Reading

Students are expected to develop the following study skills:

- skim for main ideas and scan for details
- refer to dictionaries, encyclopedia, thesaurus and academic reference material in any format
- select and extract relevant information, using reading skills of skimming and scanning
- understand the writer's purpose and tone
- comprehend the difference between the literal and the figurative
- differentiate between claims and realities, facts and opinions, form business opinions onthe basis of latest trends available
- comprehend technical language as required in computer related fields, arrive at personal conclusion and logically comment on a given text.
- Specifically develop the ability to be original and creative in interpreting opinion, develop the ability to be logically persuasive in defending one's opinion and making notes based on a text.

Develop literary skills as enumerated below:

- respond to literary texts
- appreciate and analyse special features of languages that differentiate literary texts from non-literary ones, explore and evaluate features of character, plot, setting, etc.
- understand and appreciate the oral, mobile and visual elements of drama. Identify the elements of style such as humour, pathos, satire and irony, etc.
- make notes from various resources for the purpose of developing the extracted ideas into sustained pieces of writing

B. Listening and Speaking

Speaking needs a very strong emphasis and is an important objective leading toprofessional competence. Hence, testing of oral skills must be made an important component of the overall testing pattern. To this end, speaking and listening skills are overtly built into the material to guide the teachers in actualization of the skills.

Specific Objectives of Listening & Speaking

Students are expected to develop the ability to:

- take organized notes on lectures, talks and listening passages
- listen to news bulletins and to develop the ability to discuss informally a wideranging issues like current national and international affairs, sports, business, etc.
- respond in interviews and to participate in formal group discussions.
- make enquiries meaningfully and adequately and to respond to enquiries for thepurpose of travelling within the country and abroad.
- listen to business news and to be able to extract relevant important information.
- to develop public speaking skills.

C. Specific Objectives of Writing

The students will be able to:

- write letters to friends, relatives, etc. to write business and official letters.
- open accounts in post offices and banks. To fill in railway/airline reservation forms.
- draft notices, advertisements and design posters effectively and appropriately
- write on various issues to institutions seeking relevant information, lodge complaints, express gratitude or render apology.
- write applications, fill in application forms, prepare a personal bio-data for admissioninto colleges, universities, entrance tests and jobs.
- write informal reports as part of personal letters on functions, programmes and activities held in school (morning assembly, annual day, sports day, etc.)
- write formal reports for school magazines/events/processes/ or in local newspapers about events or occasions.
- express opinions, facts, arguments in the form of speech or debates, using a varietyof accurate sentence structures
- draft papers to be presented in symposia.
- take down notes from talks and lectures.
- write examination answers according to the requirement of various subjects.
- summarise a text.

D. More About Reading

Inculcating good reading habits in children has always been a concern for all stakeholders in education. The purpose is to create independent thinking individuals with the ability to not only create their own knowledge but also critically interpret, analyse and evaluate it with objectivity and fairness. This will also help students in learning and acquiring better language skills.

Creating learners for the 21st century involves making them independent learners whocan learn, unlearn and relearn. If our children are in the habit of reading, they will learn to reinvent themselves and deal with the many challenges that lie ahead of them.

Reading is not merely decoding information or pronouncing words correctly. It is an interactive dialogue between the author and the reader in which the reader and the author share their experiences and knowledge with each other. Good readers are critical readers with an ability to arrive at a deeper understanding of not only the worldpresented in the book but also of the real world around them.

Consequently, they become independent thinkers capable of taking their own decisions in life rationally. Hence, a few activities are suggested below which teachers may use as a part of the reading project.

- Short review / dramatization of the story
- Commentary on the characters
- Critical evaluation of the plot, storyline and characters
- Comparing and contrasting the characters within the story, with other characters in stories by the same author or by different authors
- Extrapolating about the story read or life of characters after the story ends defending characters actions in the story
- Making an audio story out of the novel/text to be read aloud.
- Interacting with the author
- Holding a literature fest where students role-play as various characters to interact with each other
- Role playing as authors/poets/dramatists, to defend their works and characters
- Symposiums and seminars for introducing a book, an author, or a theme
- Creating graphic novels out of novel or short stories they read
- Dramatizing incidents from a novel or a story
- Creating their own stories
- Books of one genre to be read by the whole class.

Teachers may select books and e-books suitable to the age and level of the learners. Care ought to be taken to choose books that are appropriate in terms of language, theme and content and which do not hurt the sensibilities of a child.

Teachers may later suggest books from other languages by dealing with the same themes as an extended activity. The Project should lead to independent learning/reading skills and hence the chosen book should not be taught in class, but may be introduced through activities and be left for the students to read at their own pace. Teachers may, however, choose to assess a student's progress or success in reading the book by asking for verbal or written progress reports, looking at their diary entries, engaging in a discussion about the book, giving a short quiz or a work sheet about the book/short story. A befitting mode of assessment may be chosen by the teacher.

Methods and Techniques

The techniques used for teaching should promote habits of self-learning and reduce dependence on the teacher. In general, we recommend a multi-skill, learner-centred, activity based approach, of which there can be many variations. The core classroom activity is likely to be that of silent reading of prescribed/selected texts for comprehension, which can lead to other forms of language learning activities such as role-play, dramatization, group discussion, writing, etc., although many such activities could be carried out without the preliminary use of textual material. It is important that students be trained to read independently and intelligently, interacting actively withtexts, with the use of reference materials (dictionary, thesaurus, etc.) where necessary. Some pre-reading activity will generally be required, and the course books should suggest suitable activities, leaving teachers free to devise other activities when desired. So also, the reading of texts should be followed by post reading activities. It is important to remember that students should be encouraged to interpret texts in different ways.

Group and pair activities can be resorted to when desired, although many useful language activities can be carried out individually. In general, teachers should encourage students to interact actively with texts and with each other. Oral activity (group discussion, etc.) should be encouraged.

ENGLISH CORE CODE NO. 301 CLASS – XI (2022-23)

Section A Reading Skills

Reading Comprehension through Unseen Passage

18 Marks

- **I.** One unseen passage to assess comprehension, interpretation inference and vocabulary. The passage may be factual, descriptive or literary.
- **II.** One unseen **case-based** passage with verbal/visual inputs like statistical data, charts etc.

Note: The combined word limit for both the passages will be 600-750.

Multiple Choice Questions / Objective Type Questions will be asked. (10+8 = 18 Marks)

III. Note Making and Summarization based on a passage of approximately 200-250 words.

i.	Note Making:		5 Marks
	o Title:	1	
	Numbering and indenting:	1	
	o Key/glossary:	1	
	o Notes:	2	
ii.	Summary (up to 50 words):		3 Marks
	o Content:	2	
	Expression:	1	

Section B

IV. Grammar 7 Marks

- i. Questions on Gap filling (Tenses, Clauses)
- ii. Questions on re-ordering/transformation of sentences

(Total seven questions to be done out of the eight given).

V. Creative Writing Skills

16 Marks

i. Short writing task – Classified Advertisements up to 50 words. One out of the two given questions to be answered (3 Marks: Format : 1 / Content : 1 / Expression : 1)

- ii. Short writing task **–Poster** up to 50 words. One out of the two given questions to be answered.(**3marks:**Format: 1 / Content: 1 / Expression: 1)
- iii. Writing a Speech in 120-150 words based on verbal / visual cues related to some contemporary / age-appropriate topic.
- iv. Writing a Debate based on visual/verbal inputs in 120-150 words. The theme should be contemporary topical issues. One out of the two given questions to be answered. **(5 Marks**: Format: 1 / Content: 2 / Expression: 2)

Section C

This section will have variety of assessment items including Multiple Choice Questions, Objective Type Questions, Short Answer Type Questions and Long Answer Type Questions to assess comprehension, analysis, interpretation and extrapolation beyond the text.

VI. Reference to the Context

- i. One Poetry extract out of two from the book Hornbill to assess comprehension, interpretation, analysis and appreciation. (3x1=3 Marks)
- ii. One Prose extract out of two from the book **Hornbill** to assess comprehension, interpretation, analysis and appreciation. (3x1=3 Marks)
- iii. One prose extract out of two from the book **Snapshots** to assess comprehension, interpretation and analysis. (4x1=4 Marks)
- VII. Two Short answer type question (one from Prose and one from Poetry from the book **Hornbill**), out of four, to be answered in 40-50 words. Questions should elicit inferential responses through critical thinking.

 (3x2=6 Marks)
- VIII. One Short answer type question, from the book **Snapshots**, to be answered I n 40- 50 words. Questions should elicit inferential responses through critical thinking. Any 1 out of 2 questions to be done. (3x1=3 Marks)
- One Long answer type question, from **Prose/Poetry Hornbill**, to be answered in 120-150 words. Questions can be based on incident / theme / passage / extract / event as reference points to assess extrapolation beyond and across the text. The question will elicit analytical and evaluative response from student. Any 1 out of 2 questions to be done. (1x6=6 Marks)
- One Long answer type question, based on the chapters from the book Snapshots to be answered in 120-150 words to assess global comprehension and extrapolation beyond the text. Questions to provide evaluative and analytical responses using incidents, events, themes as reference points. Any 1 out of 2 questions to be done. (1x6=6 Marks)

Prescribed Books

- **1. Hornbill:** English Reader published by National Council of Education Research and Training, New Delhi
 - •The Portrait of a Lady (Prose)
 - A Photograph (Poem)
 - "We're Not Afraid to Die... if we can be together
 - Discovering Tut: the Saga Continues
 - •The Laburnum Top (Poem)
 - The Voice of the Rain (Poem)
 - Childhood (Poem)
 - •The Adventure
 - Silk Road (Prose)
 - Father to Son
- **2. Snapshots:** Supplementary Reader published by National Council of EducationResearch and Training, New Delhi
 - The Summer of the Beautiful White Horse (Prose)
 - The Address (Prose)
 - Mother's Day (Play)
 - Birth (Prose)
 - The Tale of Melon City

INTERNAL ASSESSMENT

Assessment of Listening Skills - 05 marks. Assessment of Speaking Skills - 05 Marks Project Work - 10 Marks

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CORE XI (Code No. 301)

Section	Competencies	Total marks
Reading Skills	Conceptual understanding, decoding, Analyzing, inferring, interpreting, appreciating, literary, conventions and vocabulary, summarizing and using appropriate format/s.	26
Creative Writing Sills	Conceptual Understanding, application of rules, Analysis, Reasoning, appropriacy of style and tone, using appropriate format and fluency, inference, analysis, evaluation and creativity.	23
Literature Text Books and Supplementary Reading Texts	Recalling, reasoning, appreciating literary convention, inference, analysis, creativity with fluency, Critical Thinking.	31
	TOTAL	80
	Assessment ofListening andSpeaking Skills	10
	Internal Assessment	
	ListeningSpeaking	5
	Project Work	5 10
	GRAND TOTAL	100

ENGLISH CORE CODE NO. 301 CLASS – XII 2022-23

Section A Reading Skills

Reading Comprehension through Unseen Passage

20 Marks

I. One unseen passage to assess comprehension, interpretation and inference. Vocabulary and inference of meaning will also be assessed. The passage may be factual, descriptive or literary. (10x1=10)

Marks)

II. One unseen **case-based** passage with verbal/visual inputs like statistical data, charts etc.

(10x1=10 Marks)

Note: The combined word limit for both the passages will be 700-750 words.

Multiple Choice Questions / Objective Type Questions will be asked.

Section B

III. Creative Writing Skills

20 Marks

The section has Short and Long writing tasks.

- i. Notice up to 50 words. One out of the two given questions to be answered. (5 Marks: Format : 1 / Organisation of Ideas: 1/Content : 2 / Accuracy of Spelling and Grammar : 1).
- ii. Formal/Informal Invitation and Reply up to 50 words. One out of the two given questions to be answered. **(5 Marks**: Format : 1 / Organisation of Ideas: 1/Content : 2 / Accuracy of Spelling and Grammar :1).
- iii. Letters based on verbal/visual input, to be answered in approximately 120-150 words. Letter types include application for a job with bio data or resume. Letters to the editor (giving suggestionsor opinion on issues of public interest). One out of the two given questions to be answered. (5 Marks: Format: 1 / Organisation of Ideas: 1/Content: 2 / Accuracy of Spelling and Grammar: 1).
- iv. Article/ Report Writing, descriptive and analytical in nature, based on verbal inputs, to be answered in 120-150 words. One out of the two given questions to be . **(5 Marks**: Format : 1 / Organisation of Ideas: 1/Content : 2 / Accuracy of Spelling and Grammar :1).

Section C

This section will have variety of assessment items including Multiple Choice Questions, Objective Type Questions, Short Answer Type Questions and Long Answer Type Questions to assess comprehension, analysis, interpretation and extrapolation beyond the text.

IV. Reference to the Context

40 Marks

- i. One Poetry extract out of two from the book **Flamingo** to assess comprehension, interpretation, analysis and appreciation. **(6x1=6 Marks)**
- ii. One Prose extract out of two from the book Vistas to assess comprehension, interpretation, analysis and appreciation. (4x1=4 Marks)
- iii. One prose extract out of two from the book **Flamingo** to assess comprehension, interpretation and analysis. **(6x1=6Marks)**
- V. Short answer type question (from Prose and Poetry from the book Flamingo), to be answered in 40-50 words. Questions should elicit inferential responses through critical thinking. Five questions out of the six given are to be answered.

(5x2=10 Marks)

- VI. Short answer type question, from **Prose (Vistas)**, to be answered in 40-50 words. Questions should elicit inferential responses through critical thinking. Any 2 out of 3 questions to be done. (2x2=4 Marks)
- VII. One Long answer type question, from Prose/Poetry (Flamingo), to be answered in 120-150 words. Questions can be based on incident / theme / passage / extract / event as reference points to assess extrapolation beyond and across the text. The question will elicit analytical and evaluative response from student. Any 1 out of 2 questions to be done. (1x5=5 Marks)
- VIII. One Long answer type question, based on the chapters from the book Vistas, to be answered in 120-150 words to assess global comprehension and extrapolation beyond the text. Questions to provide evaluative and analytical responses using incidents, events, themes as reference points. Any 1 out of 2 questions to be done. (1x5=5 Marks)

Prescribed Books

1. **Flamingo:** English Reader published by National Council of Education Research and Training, New Delhi

(Prose)

- The Last Lesson
- Lost Spring
- Deep Water
- The Rattrap
- Indigo
- Poets and Pancakes
- The Interview
- Going Places

(Poetry)

- My Mother at Sixty-Six
- Keeping Quiet
- A Thing of Beauty
- A Roadside Stand
- Aunt Jennifer's Tigers
- 2. **Vistas:** Supplementary Reader published by National Council of Education Researchand Training, New Delhi
- The Third Level
- The Tiger King
- Journey to the end of the Earth
- The Enemy
- On the Face of It
- Memories of Childhood
 - The Cutting of My Long Hair
 - We Too are Human Beings

INTERNAL ASSESSMENT

Assessment of Listening Skills - 05 marks. Assessment of Speaking Skills - 05 Marks Project Work - 10 Marks

Question Paper Design 2022-23 Code No. 301 English CORE XII

Section	Competencies	Total marks
Reading Skills	Conceptual understanding, decoding, Analyzing, inferring, interpreting, appreciating, literary, conventions and vocabulary, summarizing and using appropriate format/s.	20
Creative Writing Sills	Conceptual Understanding, application ofrules, Analysis, Reasoning, appropriacy of style and tone, using appropriate format and fluency, inference, analysis, evaluation and creativity.	20
Literature Text Books and Supplementary Reading Texts	Recalling, reasoning, critical thinking, appreciating literary convention, inference, analysis, creativity with fluency.	40
	TOTAL	80
	Assessment of Listening and Speaking Skills	10
	Internal Assessment	
	Listening	5
	Speaking Due is at Wards	5
	Project Work	10
	GRAND TOTAL	100

Annexure I

Guidelines for Internal Assessment

Classes XI-XII

ALS must be seen as an integrated component of all four language skills rather than a compartment of two. Suggested activities, therefore, take into consideration an integration of the four language skills but during assessment, emphasis will be given to speaking and listening, since reading and writing are already being assessed in the written exam.

Classes XI-XII Total Marks: 20

Assessment of Listening and Speaking Skills: (5+5=10 Marks)

i. Activities:

- Subject teachers must refer to books prescribed in the syllabus.
- In addition to the above, teachers may plan their own activities and create their own material for assessing the listening and speaking skills.
- ii. Parameters for Assessment: The listening and speaking skills are to be assessed on the following parameters:
 - a. Interactive competence (Initiation & turn taking, relevance to the topic)
 - b. Fluency (cohesion, coherence and speed of delivery)
 - c. Pronunciation
 - d. Language (grammar and vocabulary)

A suggestive rubric is given below:

July	1 done is given below.	2.	3.	4.	5.
Interaction	Contributions are mainly unrelated to those of other speakers Shows hardly any initiative in the development of conversation Very limited interaction	Contributions are often unrelated to those of the other speaker Generally passive in the development of conversation	Develops interaction adequately, makes however minimal effort to initiate conversation Needs constant prompting to take turns	 Interaction is adequately initiated and develop Can take turn but needs little prompting 	Can initiate & logically develop simple conversation on familiar topics Can take turns appropriately
Pronunciation	Insufficient accuracy in pronunciation; many grammatical errors Communication is severely affected	 Frequently unintelligible articulation Frequent phonological errors Major communication problems 	 Largely correct pronunciation & clear articulation except occasional errors Some expressions cause stress without compromising with understanding of spoken discourse. 	 Mostly correct pronunciation & clear articulation Can be clearly understood most of the time; very few phonological errors 	Can pronounce correctly & articulate clearly Is always comprehensible; uses appropriate intonation

5 1	1.	2.	3.	4.	5.
Fluency & Coherence	Noticeably/ long pauses; rate of Speech is slow Frequent repetition and/or self- correction Links only basic sentences; breakdown of coherence evident	Usually fluent; produces simple speech fluently, but loses coherence in complex communication Often hesitates and/or resorts to slow speech Topics partly developed; not always concluded logically	 Is willing to speak at length, however repetition is noticeable Hesitates and/or self corrects; occasionally loses coherence Topics mainly developed, but usually not logically concluded 	Speaks without noticeable effort, with a little repetition Demonstrates hesitation to find words or use correct grammatical structures and/or self-correction Topics not fully developed to merit	 Speaks fluently almost with no repetition & minimal hesitation Develops topic fully & coherently
Vocabulary & Grammar	Demonstrates almost no flexibility, and mostly struggles for appropriate words Uses very basic vocabulary to express viewpoints.	Communicates with limited flexibility and appropriacy on some of the topics Complex forms and sentence structures are rare; exhibits limited vocabulary to express new ideas Communicates imited	 Communicate s' with limited flexibility and appropriacy on most of the topics Sometimes uses complex forms and sentence structures; has limited vocabulary to describe/ express new points 	Can express with some flexibility and appropriacy on most of the topics Demonstrates ability to use complex forms and sentence structures most of the time; expresses with adequate vocabulary	 Can express with some flexibility and appropriacy on a variety of topics such as family, hobbies, work, travel and current events Frequently uses complex forms and sentence structures; has enough vocabulary to express himself/ herself

iii. Schedule:

- The practice of listening and speaking skills should be done throughout the academic year.
- The final assessment of the skills is to be done as per the convenience and schedule of the school.

Project Work + Viva: 10 Marks

Out of ten marks, 5 marks will be allotted for the project report/script /essay etc. and 5 marks for the viva.

I. Schedule:

- Schools may refer to the suggestive timeline given in these guidelines for the planning, preparation and viva-voce of ALS based projects.
- The final assessment of the skills may be done on the basis of parameters suggested by the Board. Language teachers, however, have the option to adopt/ modify these parameters according to their school specific requirements.

II. Suggestions for Project Work:

- The Project can be inter-disciplinary in theme. The ideas/issues highlighted in the chapters/ poems/ drama given the prescribed books can also be developed in the form of a project. Students can also take up any relevant and age-appropriate theme.
- Such topics may be taken up that provide students with opportunities for listening and speaking.

Some suggestions are as follows:

a. Interview-Based research:

Example:

- Students can choose a topic on which to do their research/ interview, e.g. a student can choose the topic : " Evolving food tastes in my neighbourhood" or "Corona pandemic and the fallout on families." Read the available literature.
- The student then conducts interviews with a few neighbours on the topic. For an interview, with the help of the teacher, student will frame questions based on the preliminary research/background.
- The student will then write an essay/ write up / report etc. up to 1000 words on his/her research and submit it. He / She will then take a viva on the research project. The project can be done in individually or in pairs/ groups
- **b.** Listen to podcasts/ interviews/radio or TV documentary on a topic and prepare a report countering or agreeing with the speakers. Write an 800 1000 words report and submit. Take a viva on the report.
- **c.** Students create their own video/ Audio, after writing a script. Before they decide a format, the following elements can be taken into consideration:
 - Theme/topic of the audio / video. Would the child like to pick a current issue or something artistic like theatre?
 - What are the elements that need to be part of the script?
 - Will the video/audio have an interview with one or more guests?
 - Would they prefer to improvise while chatting with guests, or work from a script?
 - What would be the duration?
 - How would they present the script/report to the teacher, e.g. Can it be in the form of a narrative?

d. Write, direct and present a theatrical production, /One act play

This will be a project which will be done as a team. It will involve planning, preparation and presentation. In short, various language skills will be utilised. There will be researching, discussion, writing the script, auditioning and ultimately producing the play. The project will end with a presentation and subsequently a viva. Teachers will be able to assess the core language skills of the students and help them grow as 21st century critical thinkers.

III. Instructions for the Teachers:-

- 1. Properly orient students about the Project work, as per the present Guidelines.
- 2. Facilitate the students in the selection of theme and topic.
- **3.** Create a rubric for assessment and share with the students before they start so that they know the parameters of assessment:
 - Teachers need to familiarize themselves with the method of assessing students with the <u>rubric</u>-- a table with different criteria and a grading scale.
 - Choose the criteria on which you will grade students and list them along the left side of the page.
 - Create an even number of columns along the top of the page. These columns will represent potential skill levels of the students.
 - Assessing students on four/five criteria is an easy way to begin. For each criterion, define the ability that
 a student would exhibit at each of the levels.
- The more detailed you make your criteria, the easier it will be to evaluate each student and define the level at which the student is presenting.

{Sample Rubric is attached at the end for reference}

IV. Parameters for Overall Assessment:-

1. Pronunciation:

- When evaluating the pronunciation of the students, teachers must listen for clearly articulated words, pronunciation of unusual spellings and intonation.
- Assess the students for the pronunciation skills and determine at which level the student needs improvement.

2. Vocabulary:

• After noting their pronunciation levels, evaluate the students on the use of extensive and appropriate **vocabulary** during the viva. Check if students are using vocabulary appropriate to the context about which they are speaking.

3. Accuracy:

• Grammar has always been an important component of language skills. As students speak/ answer the questions during the viva, listen to their **grammatical structures**. Are they competent enough to use multiple tenses? Is their word order correct in a given sentence? An effective speaker will automatically use the correct grammatical structures of his language.

4. Communication:

Assessing the communication skills of the students means looking at more than language. Look at how
creatively students use the language to make their points understood. Students with a low level of vocabulary and
grammar may still have good communication skills if they are able to make the teacher understand their point of
view.

5. Interaction:

- During the viva teachers need to ask the students some questions. Questions need to be based on the projects that have been suggested or chosen by the students.
- It is imperative for a teacher to read the essays/project reports before they can be ready to ask questions.
- Teachers need to observe how students answer the questions that are posed to them: Are they able to understand and answer questions independently or can they answer only when the questions are translated into simpler words or repeated? Are they able to give appropriate responses in a conversation?
- These elements of **interaction** are necessary for clear and effective communication. A student with effective interaction skills will be able to answer questions with relative ease and follow the flow of conversation.

6. Fluency:

- Fluency may be the easiest quality to judge in the students' speech: How comfortable are they as they speak and express themselves? How easily do the words come out? Are there inappropriate pauses and gaps in the way a student speaks?
- **Fluency** is a judgement of this communication and is an important criterion when evaluating speaking skills. These criteria: pronunciation, vocabulary, accuracy, interaction and fluency are all the hallmarks of a student's overall speaking abilities.
- Teachers must also remember that some **students may excel in one area and struggle in another**. Helping the students understand these issues will enable them to become effective speakers in future. Let your students know that you will be assessing them in these various areas when you evaluate their progress and encourage them to work and improve in these areas.
- **Finally**, teachers must remember that a proper evaluation of the students will take into consideration **more than just one oral interview on the final ASL** project. Teachers must take note of a student's progress throughout the academic year.

V. Project-Portfolio/ Project Report

The **Project-Portfolio/Project Report** is a compilation of the work that the students produce during the process of working on their ALS Project.

The Project-Portfolio may include the following:

- Cover page, with title of project, school details/details of students.
- Statement of purpose/objectives/goals
- Certificate of completion under the guidance of the teacher.
- Action plan for the completion of assigned tasks.
- Materials such as scripts for the theatre/role play, questionnaires for interview, written assignments, essays, survey-reports and other material evidence of learning progress and academic accomplishment.
- The 800-1000 words essay/Script/Report.
- Student/group reflections.
- If possible, Photographs that capture the positive learning experiences of the student(s).
- List of resources/bibliography.

The following points must be kept for consideration while assessing the project portfolios:

- Quality of content of the project
- Accuracy of information
- Adherence to the specified timeline
- Content in respect of (spellings, grammar ,punctuation)
- Clarity of thoughts and ideas
- Creativity
- Contributions by group members
- Knowledge and experience gained

VI. Suggestive Timeline:



Month	Objectives
Planning and Research for the Project Work Preferably til November-December	with all stakeholders.Students choose a project, select team members and develop project- plan.
December- January	 Suggestions and improvements are shared by the teacher, wherever necessary. Group members coordinate and keep communication channels open for interaction. Gaps (if any) are filled with the right skill sets by the Team Leader/ individual student. The final draft of the project portfolio/ report is prepared and submitted for
	evaluation.
January-February	Students are assessed on their group/pair/individual presentations on allotted days. Final Viva is conducted by the External/Internal examiner.
February-March or as per the timelines given by the Board	Marks are uploaded on the CBSE website.

SAMPLE RUBRIC FOR ALS Project Work (For Theatre/Role Play/Oral presentation/Interview/Podcast)

CATEGORY	1	2	3	4	5
TIME LIMIT	Presentation is less than or more than 5 minutes long	Presentation exceeded or less than specified time limit by 4 to 5 minutes	Presentation exceeded or less than specified time limit by 3 to 4 minutes	Presentation exceeded or less than specified time limit by 2 to 3 minutes	Student/ group adhered to the given time limit
CONTENT/SCRIPT/ QUESTIONNAIRE	Script is not related to topic or issue	Well written script/ content shows little understanding of parts of topic	Well written script/ content shows good understanding of parts of topic	Well written script/ content shows a good understanding of subject topic	Well written script/ content shows full understanding of subject topic
CREATIVITY	No props/costumes/ stage presentation lack- lustre	Some work done, average stage set- up and costumes	Well organized presentation, could have improved	Logical use of props ,reasonable work done, creative	Suitable props / honest effort seen/ considerable work done/ creative and relevant costumes
PREPAREDNESS	Student /group seems to be unprepared	Some preparedness visible, but rehearsal is lacking	Somewhat prepared, rehearsal is lacking	Good preparedness ,but need better rehearsal	Complete preparedness/ rehearsed presentation
CLARITY OF SPEECH	Lack of clarity in presentation many words mispronounced	Speaks clearly, some words are mispronounced	Speaks clearly 90% of the time/ a few mispronounced words	Speaks clearly and distinctly 95% of time/ few mispronounced words	Speaks clearly distinctly 95% of time/ fluency in pronunciation
USE OF PROPS (Theatre/Role Play)	Only 1/no relevant props used	1 to 2 relevant props used	2 to 3 relevant props used	3 to 4 relevant props used	4 to 5 relevant props used
EXPRESSION/ BODY LANGUAGE	Very little use of facial expressions/ body language, does not generate much interest	Little Use of facial expressions and body language	Facial expressions and body language are used to try to generate some enthusiasm	Facial expression and body language sometimes generate strong enthusiasm with the topic	Facial expression and body language generate strong enthusiasm with the topic
PORTFOLIO- PRESENTATION	Inadequate & unimpressive	Somewhat suitable & convincing	Adequate & relevant	Interesting, enjoyable & relevant	Brilliant, creative & exceptional

ECONOMICS (Code No. 030) (2022-23)

Rationale

Economics is one of the social sciences, which has great influence on every human being. As economic life and the economy go through changes, the need to ground education in children's own experience becomes essential. While doing so, it is imperative to provide them opportunities to acquire analytical skills to observe and understand the economic realities.

At senior secondary stage, the learners are in a position to understand abstract ideas, exercise the power of thinking and to develop their own perception. It is at this stage, the learners are exposed to the rigour of the discipline of economics in a systematic way.

The economics courses are introduced in such a way that in the initial stage, the learners are introduced to the economic realities that the nation is facing today along with some basic statistical tools to understand these broader economic realities. In the later stage, the learners are introduced to economics as a theory of abstraction.

The economics courses also contain many projects and activities. These will provide opportunities for the learners to explore various economic issues both from their day-to-day life and also from issues, which are broader and invisible in nature. The academic skills that they learn in these courses would help to develop the projects and activities. The syllabus is also expected to provide opportunities to use information and communication technologies to facilitate their learning process.

Objectives:

- Understanding of some basic economic concepts and development of economic reasoning which the learners can apply in their day-to-day life as citizens, workers and consumers.
- Realisation of learners' role in nation building and sensitivity to the economic issues that the nation is facing today.
- Equipment with basic tools of economics and statistics to analyse economic issues.
 This is pertinent for even those who may not pursue this course beyond senior secondary stage.
- Development of understanding that there can be more than one view on any economic issue and necessary skills to argue logically with reasoning.

ECONOMICS (030) CLASS - XI (2022-23)

Theory: 80 Marks 3 Hours

Project: 20 Marks

Units		Marks	Periods
Part A	Statistics for Economics		
	Introduction	15	10
	Collection, Organisation and Presentation of Data	15	30
	Statistical Tools and Interpretation	25	50
		40	
Part B	Introductory Microeconomics		
	Introduction	04	10
	Consumer's Equilibrium and Demand	15	40
	Producer Behaviour and Supply	15	35
	Forms of Market and Price Determination under perfect competition with simple applications	06	25
		40	
			200
Part C	Project Work	20	20

Part A: Statistics for Economics

In this course, the learners are expected to acquire skills in collection, organisation and presentation of quantitative and qualitative information pertaining to various simple economic aspects systematically. It also intends to provide some basic statistical tools to analyse, and interpret any economic information and draw appropriate inferences. In this process, the learners are also expected to understand the behaviour of various economic data.

Unit 1: Introduction 10 Periods

What is Economics?

Meaning, scope, functions and importance of statistics in Economics

Unit 2: Collection, Organisation and Presentation of data

Collection of data - 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.

30 Periods

Organisation of Data: Meaning and types of variables; Frequency Distribution.

Presentation of Data: Tabular Presentation and Diagrammatic Presentation of Data:

(i) Geometric forms (bar diagrams and pie diagrams), (ii) Frequency diagrams (histogram, polygon and Ogive) and (iii) Arithmetic line graphs (time series graph).

Unit 3: Statistical Tools and Interpretation

50 Periods

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.

Measures of Central Tendency- Arithmetic mean, median and mode

Correlation – meaning and properties, scatter diagram; Measures of correlation - Karl Pearson's method (two variables ungrouped data) Spearman's rank correlation.

Introduction to Index Numbers - meaning, types - wholesale price index, consumer price index and index of industrial production, uses of index numbers; Inflation and index numbers.

Part B: Introductory Microeconomics

Unit 4: Introduction 10 Periods

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.

Unit 5: Consumer's Equilibrium and Demand

40 Periods

Consumer's equilibrium - meaning of utility, marginal utility, law of diminishing marginal utility, conditions of consumer's equilibrium using marginal utility analysis.

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.

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.

Unit 6: Producer Behaviour and Supply

35 Periods

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.

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.

Unit 7: Forms of Market and Price Determination under Perfect Competition with simple applications. 25 Periods

Perfect competition - Features; Determination of market equilibrium and effects of shifts in demand and supply.

Simple Applications of Demand and Supply: Price ceiling, price floor.

Part C: Project in Economics

20 Periods

Guidelines as given in class XII curriculum

Suggested Question Paper Design Economics (Code No. 030) Class XI (2022-23) March 2023 Examination

Marks: 80 Duration: 3 hrs.

SN	Typology of Questions	Marks	Percentage
1	Remembering and Understanding: Exhibit memory of previously learned material by recalling facts, terms, basic concepts, and answers. Demonstrate understanding of facts and ideas by organizing, comparing, translating, interpreting, giving descriptions, and stating main ideas	44	55%
2	Applying : Solve problems to new situations by applying acquired knowledge, facts, techniques and rules in a different way.	18	22.5%
3	Analysing, Evaluating and Creating: Examine and break information into parts by identifying motives or causes. Make inferences and find evidence to support generalizations. Present and defend opinions by making judgments about information, validity of ideas, or quality of work based on a set of criteria. Compile information together in a different way by combining elements in a new pattern or proposing alternative solutions.	18	22.5%
	Total	80	100%

ECONOMICS CLASS - XII (2022-23)

Theory: 80 Marks 3 Hours
Project: 20 Marks

Units		Marks	Periods
Part A	Introductory Macroeconomics		
	National Income and Related Aggregates	10	30
	Money and Banking	06	15
	Determination of Income and Employment	12	30
	Government Budget and the Economy	06	17
	Balance of Payments	06	18
		40	
Part B	Indian Economic Development		
	Development Experience (1947-90) and Economic Reforms since 1991	12	28
	Current Challenges facing Indian Economy	20	50
	Development Experience of India – A Comparison with Neighbours	08	12
	Theory Paper (40+40 = 80 Marks)	40	
			200
Part C	Project Work	20	20

Part A: Introductory Macroeconomics

Unit 1: National Income and Related Aggregates

30 Periods

What is Macroeconomics?

Basic concepts in macroeconomics: consumption goods, capital goods, final goods, intermediate goods; stocks and flows; gross investment and depreciation.

Circular flow of income (two sector model); Methods of calculating National Income - Value Added or Product method, Expenditure method, Income method.

Aggregates related to National Income:

Gross National Product (GNP), Net National Product (NNP), Gross Domestic Product (GDP) and Net Domestic Product (NDP) - at market price, at factor cost; Real and Nominal GDP.

GDP and Welfare

Unit 2: Money and Banking

15 Periods

Money – meaning and functions, supply of money - Currency held by the public and net demand deposits held by commercial banks.

Money creation by the commercial banking system.

Central bank and its functions (example of the Reserve Bank of India): Bank of issue, Govt. Bank, Banker's Bank, Control of Credit through Bank Rate, CRR, SLR, Repo Rate and Reverse Repo Rate, Open Market Operations, Margin requirement.

Unit 3: Determination of Income and Employment

30 Periods

Aggregate demand and its components.

Propensity to consume and propensity to save (average and marginal).

Short-run equilibrium output; investment multiplier and its mechanism.

Meaning of full employment and involuntary unemployment.

Problems of excess demand and deficient demand; measures to correct them - changes in government spending, taxes and money supply.

Unit 4: Government Budget and the Economy

17 Periods

Government budget - meaning, objectives and components.

Classification of receipts - revenue receipts and capital receipts;

Classification of expenditure – revenue expenditure and capital expenditure.

Balanced, Surplus and Deficit Budget – measures of government deficit.

Unit 5: Balance of Payments

18 Periods

Balance of payments account - meaning and components;

Balance of payments – Surplus and Deficit

Foreign exchange rate - meaning of fixed and flexible rates and managed floating.

Determination of exchange rate in a free market, Merits and demerits of flexible and fixed exchange rate.

Managed Floating exchange rate system

Part B: Indian Economic Development

Unit 6: Development Experience (1947-90) and Economic Reforms since 1991:

28 Periods

A brief introduction of the state of Indian economy on the eve of independence. Indian economic system and common goals of Five Year Plans.

Main features, problems and policies of agriculture (institutional aspects and new agricultural strategy), industry (IPR 1956; SSI – role & importance) and foreign trade.

Economic Reforms since 1991:

Features and appraisals of liberalisation, globalisation and privatisation (LPG policy); Concepts of demonetization and GST

Unit 7: Current challenges facing Indian Economy

60 Periods

Human Capital Formation: How people become resource; Role of human capital in economic development; Growth of Education Sector in India

Rural development: Key issues - credit and marketing - role of cooperatives; agricultural diversification; alternative farming - organic farming

Employment: Growth and changes in work force participation rate in formal and informal sectors; problems and policies

Sustainable Economic Development: Meaning, Effects of Economic Development on Resources and Environment, including global warming

Unit 8: Development Experience of India:

12 Periods

A comparison with neighbours

India and Pakistan

India and China

Issues: economic growth, population, sectoral development and other Human Development Indicators

Part C: Project in Economics

20 Periods

Prescribed Books:

- 1. Statistics for Economics, NCERT
- 2. Indian Economic Development, NCERT
- 3. Introductory Microeconomics, NCERT
- 4. Macroeconomics. NCERT
- 5. Supplementary Reading Material in Economics, CBSE

Note: The above publications are also available in Hindi Medium.

Suggested Question Paper Design Economics (Code No. 030) Class XII (2022-23) March 2023 Examination

Marks: 80 Duration: 3 hrs.

SN	Typology of Questions	Marks	Percentage
1	Remembering and Understanding: Exhibit memory of previously learned material by recalling facts, terms, basic concepts, and answers. Demonstrate understanding of facts and ideas by organizing, comparing, translating, interpreting, giving descriptions, and stating main ideas	44	55%
2	Applying : Solve problems to new situations by applying acquired knowledge, facts, techniques and rules in a different way.	18	22.5%
3	Analysing, Evaluating and Creating: Examine and break information into parts by identifying motives or causes. Make inferences and find evidence to support generalizations. Present and defend opinions by making judgments about information, validity of ideas, or quality of work based on a set of criteria. Compile information together in a different way by combining elements in a new pattern or proposing alternative solutions.	18	22.5%
	Total	80	100%

Guidelines for Project Work in Economics (Class XI and XII)

The **objectives** of the project work are to enable learners to:

- probe deeper into theoretical concepts learnt in classes XI and XII
- analyse and evaluate real world economic scenarios using theoretical constructs and arguments
- demonstrate the learning of economic theory
- follow up aspects of economics in which learners have interest
- develop the communication skills to argue logically

The **expectations** of the project work are that:

- learners will complete only **ONE** project in each academic session
- project should be of 3,500-4,000 words (excluding diagrams & graphs), preferably hand-written
- it will be an independent, self-directed piece of study

Role of the teacher:

The teacher plays a critical role in developing thinking skills of the learners. A teacher should:

- help each learner select the topic based on recently published extracts from the news media, government policies, RBI bulletin, NITI Aayog reports, IMF/World Bank reports etc., after detailed discussions and deliberations of the topic
- play the role of a facilitator and supervisor to monitor the project work of the learner through periodic discussions
- guide the research work in terms of sources for the relevant data
- educate learner about plagiarism and the importance of quoting the source of the information to ensure authenticity of research work
- prepare the learner for the presentation of the project work
- arrange a presentation of the project file

Scope of the project:

Learners may work upon the following lines as a suggested flow chart:

Choose a title/topic

Collection of the research material/data

Organization of material/data

Present material/data

Analysing the material/data for conclusion

Draw the relevant conclusion

Presentation of the Project Work

Expected Checklist:

- Introduction of topic/title
- Identifying the causes, consequences and/or remedies
- Various stakeholders and effect on each of them
- Advantages and disadvantages of situations or issues identified
- Short-term and long-term implications of economic strategies suggested in the course of research
- Validity, reliability, appropriateness and relevance of data used for research work and for presentation in the project file
- Presentation and writing that is succinct and coherent in project file
- Citation of the materials referred to, in the file in footnotes, resources section, bibliography etc.

Mode of presentation/submission of the Project:

At the end of the stipulated term, each learner will present the research work in the Project File to the External and Internal examiner. The questions should be asked from the Research Work/ Project File of the learner. The Internal Examiner should ensure that the study submitted by the learner is his/her own original work. In case of any doubt, authenticity should be checked and verified.

Marking Scheme:

Marks are suggested to be given as -

S. No.	Heading	Marks Allotted
1.	Relevance of the topic	3
2.	Knowledge Content/Research Work	6
3.	Presentation Technique	3
4.	Viva-voce	8
	Total	20 Marks

Suggestive List of Projects:

Class XI			
Effect on PPC due to various government policies	Invisible Hand (Adam Smith)		
Opportunity Cost as an Economic Tool (taking real life situations)	Effect of Price Change on a Substitute Good (taking prices from real life visiting local market)		
Effect on equilibrium Prices in Local Market (taking real life situation or recent news)	Effect of Price Change on a Complementary Good (taking prices from real life visiting local market)		
Solar Energy, a Cost Effective Comparison with Conventional Energy Sources	Bumper Production- Boon or Bane for the Farmer		
 Any other newspaper article and its evaluation on basis of economic principles 	Any other topic		

Class XII				
Micro and Small Scale Industries	Food Supply Channel in India			
Contemporary Employment situation in India	Disinvestment policy of the government			
Goods and Services Tax Act and its Impact on GDP	Health Expenditure (of any state)			
Human Development Index	 Inclusive Growth Strategy 			
Self-help group	Trends in Credit availability in India			
 Monetary policy committee and its functions 	Role of RBI in Control of Credit			
Government Budget & its Components	Trends in budgetary condition of India			
Exchange Rate determination – Methods and Techniques	Currency War – reasons and repercussions			
Livestock – Backbone of Rural India	Alternate fuel – types and importance			
Sarwa Siksha Abhiyan – Cost Ratio Benefits	Golden Quadrilateral- Cost ratio benefit			
Minimum Support Prices	Relation between Stock Price Index and Economic Health of Nation			
Waste Management in India – Need of the hour	Minimum Wage Rate – approach and Application			
Digital India- Step towards the future	Rain Water Harvesting – a solution to water crises			
Vertical Farming – an alternate way	Silk Route- Revival of the past			
Make in India – The way ahead	Bumper Production- Boon or Bane for the farmer			
Rise of Concrete Jungle- Trend Analysis	Organic Farming – Back to the Nature			
Any other newspaper article and its evaluation on basis of economic principles	Any other topic			

ACCOUNTANCY (Code No. 055)

Rationale

The course in accountancy is introduced at plus two stage of senior second of school education, as the formal commerce education is provided after ten years of schooling. With the fast changing economic scenario, accounting as a source of financial information has carved out a place for itself at the senior secondary stage. Its syllabus content provide students a firm foundation in basic accounting concepts and methodology and also acquaint them with the changes taking place in the preparation and presentation of financial statements in accordance to the applicable accounting standards and the Companies Act 2013.

The course in accounting put emphasis on developing basic understanding about accounting as an information system. The emphasis in Class XI is placed on basic concepts and process of accounting leading to the preparation of accounts for a sole proprietorship firm. The students are also familiarized with basic calculations of Goods and Services Tax (GST) in recording the business transactions. The accounting treatment of GST is confined to the syllabus of class XI.

The increased role of ICT in all walks of life cannot be overemphasized and is becoming an integral part of business operations. The learners of accounting are introduced to Computerized Accounting System at class XI and XII. Computerized Accounting System is a compulsory component which is to be studied by all students of commerce in class XI; whereas in class XII it is offered as an optional subject to Company Accounts and Analysis of Financial Statements. This course is developed to impart skills for designing need based accounting database for maintaining book of accounts.

The complete course of Accountancy at the senior secondary stage introduces the learners to the world of business and emphasize on strengthening the fundamentals of the subject.

Objectives:

- 1. To familiarize students with new and emerging areas in the preparation and presentation of financial statements.
- 2. To acquaint students with basic accounting concepts and accounting standards.
- 3. To develop the skills of designing need based accounting database.
- 4. To appreciate the role of ICT in business operations.
- 5. To develop an understanding about recording of business transactions and preparation of financial statements.
- 6. To enable students with accounting for Not-for-Profit organizations, accounting for Partnership Firms and company accounts.

Accountancy (Code No.055)

Course Structure Class-XI (2022-23)

Theory: 80 Marks 3 Hours

Project: 20 Marks

Units		Periods	Marks
Part A: F	inancial Accounting-1		
	Unit-1: Theoretical Framework	25	12
	Unit-2: Accounting Process	115	44
Part B: F	inancial Accounting-II		
	Unit-3: Financial Statements of Sole Proprietorship	60	24
Part C: F	roject Work	20	20

PART A: FINANCIAL ACCOUNTING - I

Unit-1: Theoretical Frame Work

Units/Topics

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

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)

Theory Base of Accounting

Business.

- Fundamental accounting assumptions:
 GAAP: Concept
- Basic accounting concept: Business Entity,

Learning Outcomes

After going through this Unit, the students will be able to:

- describe the meaning, significance, objectives, advantages and limitations of accounting in the modem economic environment with varied types of business and non-business economic entities.
- identify / recognise the individual(s) and entities that use accounting information for serving their needs of decision making.
- explain the various terms used in accounting and differentiate between different related terms like current and non-current, capital and revenue.
- give examples of terms like business transaction, liabilities, assets, expenditure and purchases.
- explain that sales/purchases include both cash and credit sales/purchases relating to the accounting year.

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 IndAS
- Goods and Services Tax (GST):
 Characteristics and Advantages.

- differentiate among income, profits and gains.
- state the meaning of fundamental accounting assumptions and their relevance in accounting.
- describe the meaning of accounting assumptions and the situation in which an assumption is applied during the accounting process.
- explain the meaning, applicability, objectives, advantages and limitations of accounting standards.
- appreciate that various accounting standards developed nationally and globally are in practice for bringing parity in the accounting treatment of different items.
- acknowledge the fact that recording of accounting transactions follows double entry system.
- explain the bases of recording accounting transaction and to appreciate that accrual basis is a better basis for depicting the correct financial position of an enterprise.
- Explain the meaning, advantages and characteristic of GST.

Unit-2: Accounting Process

Units/Topics

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

Learning Outcomes

After going through this Unit, the students will be able to:

- explain the concept of accounting equation and appreciate that every transaction affects either both the sides of the equation or a positive effect on one item and a negative effect on another item on the same side of accounting equation.
- explain the effect of a transaction (increase or decrease) on the assets, liabilities, capital, revenue and expenses.

- 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

Bank Reconciliation Statement:

Need and preparation, Bank Reconciliation
 Statement

Depreciation, Provisions and Reserves

- Depreciation: Meaning, Features, Need,
 Causes, factors
- Other similar terms: Depletion and Amortisation
- Methods of Depreciation:
 - i. Straight Line Method (SLM)
 - ii. Written Down Value Method (WDV)

Note: Excluding change of method

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

- appreciate that on the basis of source documents, accounting vouchers are prepared for recording transaction in the books of accounts.
- develop the understanding of recording of transactions in journal and the skill of calculating GST.
- explain the purpose of maintaining a Cash
 Book and develop the skill of preparing the
 format of different types of cash books and
 the method of recording cash transactions in
 Cash book.
- describe the method of recording transactions other than cash transactions as per their nature in different subsidiary books.
- appreciate that at times bank balance as indicated by cash book is different from the bank balance as shown by the pass book / bank statement and to reconcile both the balances, bank reconciliation statement is prepared.
- develop understanding of preparing bank reconciliation statement.
- appreciate that for ascertaining the position of individual accounts, transactions are posted from subsidiary books and journal proper into the concerned accounts in the ledger and develop the skill of ledger posting.
- explain the necessity of providing depreciation and develop the skill of using different methods for computing depreciation.
- understand the accounting treatment of providing depreciation directly to the concerned asset account or by creating provision for depreciation account.
- appreciate the method of asset disposal through the concerned asset account or by preparing asset disposal account.
- appreciate the need for creating reserves and

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.

- also making provisions for events which may belong to the current year but may happen in next year.
- appreciate the difference between reserve and reserve fund.
- state the need and objectives of preparing trial balance and develop the skill of preparing trial balance.
- appreciate that errors may be committed during the process of accounting.
- understand the meaning of different types of errors and their effect on trial balance.
- develop the skill of identification and location of errors and their rectification and preparation of suspense account.

Part B: Financial Accounting - II

Unit 3: Financial Statements of Sole Proprietorship

Units/Topics

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.

Learning Outcomes

After going through this Unit, the students will be able to:

- state the meaning of financial statements the
- purpose of preparing financial statements.
- state the meaning of gross profit, operating profit and net profit and develop the skill of preparing trading and profit and loss account.
- explain the need for preparing balance sheet.
- understand the technique of grouping and marshalling of assets and liabilities.
- appreciate that there may be certain items other than those shown in trial balance which may need adjustments while preparing financial statements.
- develop the understanding and skill to do adjustments for items and their presentation in financial statements like depreciation, closing stock, provisions, abnormal loss etc.
- develop the skill of preparation of trading and profit and loss account and balance sheet.

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.

PROJECT WORK

It is suggested to undertake this project after completing the unit on preparation of financial statements. The student(s) will be allowed to select any business of their choice or develop the transaction of imaginary business. The project is to run through the chapters and make the project an interesting process. The amounts should emerge as more realistic and closer to reality.

Specific Guidelines for Teachers

9. A stationery shop

18. Rates and Taxes

Give a list of options to the students to select a business form. You can add to the given list:

1. A beauty parlour 10. Men's wear 19. A coffee shop 2. Men's saloon 11. Ladies wear 20. A music shop 12. Kiddies wear 3. A tailoring shop 21. A juice shop 4. A canteen
5. A cake shop
6. A confectionery shop
7. A chocolate shop
12. Riddles wear
13. A Saree shop
14. Artificial jewellery shop
15. A small restaurant
16. A sweet shop 22. A school canteen 23. An ice cream parlour 24. A sandwich shop 7. A chocolate shop 16. A sweet shop 25. A flower shop 8. A dry cleaner 17. A grocery shop

After selection, advise the student(s) to visit a shop in the locality (this will help them to settle on a realistic amounts different items. The student(s) would be able to see the things as they need to invest in furniture, decor, lights, machines, computers etc.

A suggested list of different item is given below.

1. Rent 19. Wages and Salary

2. Advance rent [approximately three months] 20. Newspaper and magazines

18. A shoe shop

3. Electricity deposit
4. Electricity bill
5. Electricity fitting
21. Petty expenses
22. Tea expenses
23. Packaging expenses

6. Water bill7. Water connection security deposit24. Transport25. Delivery cycle or a vehicle purchased

8. Water fittings 26. Registration 9. Telephone bill 27. Insurance 10. Telephone security deposit 28. Auditors fee

11. Telephone instrument 29. Repairs & Maintenance

12. Furniture 30. Depreciations
13. Computers 31. Air conditioners
14. Internet connection 32. Fans and lights
15. Stationery 33. Interior decorations
16. Advertisements 34. Refrigerators

17. Glow sign 35. Purchase and sales

At this stage, performas of bulk of originality and ledger may be provided to the students and they may be asked to complete the same.

In the next step the students are expected to prepare the trial balance and the financial statements.

Suggested Question Paper Design Accountancy (Code No. 055) Class XI (2022-23)

Theory: 80 Marks
Project: 20 Marks

S N	Typology of Questions	Marks	Percentage
1	Remembering and Understanding: Exhibit memory of previously learned material by recalling facts, terms, basic concepts, and answers. Demonstrate understanding of facts and ideas by organizing, comparing, translating, interpreting, giving descriptions, and stating main ideas	44	55%
3	Applying : Solve problems to new situations by applying acquired knowledge, facts, techniques and rules in a different way.	19	23.75%
4	Analysing, Evaluating and Creating: Examine and break information into parts by identifying motives or causes. Make inferences and find evidence to support generalizations. Present and defend opinions by making judgments about information, validity of ideas, or quality of work based on a set of criteria. Compile information together in a different way by combining elements in a new pattern or proposing alternative solutions.	17	21.25%
	TOTAL	80	100%

Accountancy (Code No. 055) Class-XII (2022-23)

Theory: 80 Marks 3 Hours

Project: 20 Marks

		Periods	Marks
Accounting for F	Partnership Firms and Companies		
Unit 1. Accounting	g for Partnership Firms	105	36
Unit 2. Accounting	g for Companies	45	24
		150	60
Financial Statem	ent Analysis		
Unit 3. Analysis o	f Financial Statements	30	12
Unit 4. Cash Flow	Statement	20	8
		50	20
Project Work		20	20
Project work will in	nclude:		
Project File	4 Marks		
Written Test	12 Marks (One Hour)		
Viva Voce	4 Marks		
I	Or		
Computerized A	ccounting		
Unit 4. Computeri	zed Accounting	50	20
Practical Work		20	20
Practical work will	include:		
Practical File 4 Ma	arks		
Practical Examina	ation 12 Marks (One Hour)		
Viva Voce 4 Mark	s		
	Unit 1. Accounting Unit 2. Accounting Unit 2. Accounting Unit 3. Analysis of Unit 4. Cash Flow Project Work Project work will in Project File Written Test Viva Voce Computerized Actual Unit 4. Computeri Practical Work Practical Work Practical File 4 Management	Project work will include: Project File	Accounting for Partnership Firms and Companies Unit 1. Accounting for Partnership Firms 105 Unit 2. Accounting for Companies 45 150 Financial Statement Analysis Unit 3. Analysis of Financial Statements 20 Project Work Project Work Project File 4 Marks Written Test 12 Marks (One Hour) Viva Voce 4 Marks Or Computerized Accounting Unit 4. Computerized Accounting Unit 4. Computerized Accounting Practical Work 20 Practical Work 20 Practical File 4 Marks Practical File 4 Marks Practical Examination 12 Marks (One Hour)

Part A: Accounting for Partnership Firms and Companies

Unit 1: Accounting for Partnership Firms

Units/Topics

- Partnership: features, Partnership Deed.
- Provisions of the Indian Partnership Act 1932 in the absence of partnership deed.
- Fixed v/s fluctuating capital accounts.
 Preparation of Profit and Loss Appropriation account- division of profit among partners, guarantee of profits.
- Past adjustments (relating to interest on capital, interest on drawing, salary and profit sharing ratio).
- Goodwill: meaning, nature, factors affecting and methods of valuation - average profit, super profit and capitalization.

Note: Interest on partner's loan is to be treated as a charge against profits.

Goodwill: meaning, factors affecting, need for valuation, methods for calculation (average profits, super profits and capitalization), adjusted through partners capital/ current account or by raising and writing off goodwill (AS 26)

Accounting for Partnership firms - Reconstitution and Dissolution.

- Change in the Profit Sharing Ratio among the existing partners - sacrificing ratio, gaining ratio, accounting for revaluation of assets and reassessment of liabilities and treatment of reserves, accumulated profits and losses. Preparation of revaluation account and balance sheet.
- Admission of a partner effect of admission of a partner on change in the profit sharing ratio, treatment of goodwill (as per AS 26), treatment for revaluation of assets and reassessment of liabilities, treatment of

Learning Outcomes

After going through this Unit, the students will be able to:

- state the meaning of partnership, partnership firm and partnership deed.
- describe the characteristic features of partnership and the contents of partnership deed.
- discuss the significance of provision of Partnership Act in the absence of partnership deed.
- differentiate between fixed and fluctuating capital, outline the process and develop the understanding and skill of preparation of Profit and Loss Appropriation Account.
- develop the understanding and skill of preparation profit and loss appropriation account involving guarantee of profits.
- develop the understanding and skill of making past adjustments.
- state the meaning, nature and factors affectin goodwill
- develop the understanding and skill of valuation of goodwill using different methods.
- state the meaning of sacrificing ratio, gaining ratio and the change in profit sharing ratio among existing partners.
- develop the understanding of accounting treatment of revaluation assets and reassessment of liabilities and treatment of reserves and accumulated profits by preparing revaluation account and balance sheet.
- explain the effect of change in profit sharing ratio on admission of a new partner.
- develop the understanding and skill of

- reserves, accumulated profits and losses, adjustment of capital accounts and preparation of capital, current account and balance sheet.
- Retirement and death of a partner: effect of retirement / death of a partner on change in profit sharing ratio, treatment of goodwill (as per AS 26), treatment for revaluation of assets and reassessment of liabilities, adjustment of accumulated profits, losses and reserves, adjustment of capital accounts and preparation of capital, current account and balance sheet. Preparation of loan account of the retiring partner.
- Calculation of deceased partner's share of profit till the date of death. Preparation of deceased partner's capital account and his executor's account.
- Dissolution of a partnership firm: meaning of dissolution of partnership and partnership firm, types of dissolution of a firm. Settlement of accounts preparation of realization account, and other related accounts: capital accounts of partners and cash/bank a/c (excluding piecemeal distribution, sale to a company and insolvency of partner(s)).

Note:

- (i) If the realized value of tangible assets is not given it should be considered as realized at book value itself.
- (ii) If the realized value of intangible assets is not given it should be considered as nil (zero value).
- (ii) In case, the realization expenses are borne by a partner, clear indication should be given regarding the payment thereof.

- treatment of goodwill as per AS-26, treatment of revaluation of assets and re-assessment of liabilities, treatment of reserves and accumulated profits, adjustment of capital accounts and preparation of capital, current account and balance sheet of the new firm.
- explain the effect of retirement / death of a partner on change in profit sharing ratio.
- develop the understanding of accounting treatment of goodwill, revaluation of assets and re-assessment of liabilities and adjustment of accumulated profits, losses and reserves on retirement / death of a partner and capital adjustment.
- develop the skill of calculation of deceased partner's share till the time of his death and prepare deceased partner's and executor's account.
- discuss the preparation of the capital accounts of the remaining partners and the balance sheet of the firm after retirement / death of a partner.
- understand the situations under which a partnership firm can be dissolved.
- develop the understanding of preparation of realisation account and other related accounts.

Unit-3 Accounting for Companies

Units/Topics	Learning Outcomes
Accounting for Share Capital	After going through this Unit, the students will be
 Features and types of companies 	able to:

- Share and share capital: nature and types.
- Accounting for share capital: issue and allotment of equity and preferences shares.
 Public subscription of shares - over subscription and under subscription of shares; issue at par and at premium, calls in advance and arrears (excluding interest), issue of shares for consideration other than cash.
- Concept of Private Placement and Employee Stock Option Plan (ESOP), Sweat Equity.
- Accounting treatment of forfeiture and reissue of shares.
- Disclosure of share capital in the Balance
 Sheet of a company.

Accounting for Debentures

Debentures: Meaning, types, Issue of debentures at par, at a premium and at a discount. Issue of debentures for consideration other than cash; Issue of debentures with terms of redemption; debentures as collateral security-concept, interest on debentures. Writing off discount / loss on issue of debentures.

Note: Discount or loss on issue of debentures to be written off in the year debentures are allotted from Security Premium Reserve (if it exists) and then from Statement of Profit and Loss as Financial Cost (AS 16)

- state the meaning of share and share capital and differentiate between equity shares and preference shares and different types of share capital.
- understand the meaning of private placement of shares and Employee Stock Option Plan.
- explain the accounting treatment of share capital transactions regarding issue of shares.
- develop the understanding of accounting treatment of forfeiture and re-issue of forfeited shares.
- describe the presentation of share capital in the balance sheet of the company as per schedule III part I of the Companies Act 2013.
- explain the accounting treatment of different categories of transactions related to issue of debentures.
- develop the understanding and skill of writing of discount / loss on issue of debentures.
- understand the concept of collateral security and its presentation in balance sheet.
- develop the skill of calculating interest on debentures and its accounting treatment.
- state the meaning of redemption of debentures.

Part B: Financial Statement Analysis

Unit 4: Analysis of Financial Statements

Units/Topics	Learning Outcomes
Financial statements of a Company:	After going through this Unit, the students will be
Meaning, Nature, Uses and importance of financial	able to:
Statement.	develop the understanding of major headings

Statement of Profit and Loss and Balance Sheet in prescribed form with major headings and sub headings (as per Schedule III to the Companies Act, 2013)

Note: Exceptional items, extraordinary items and profit (loss) from discontinued operations are excluded.

- Financial Statement Analysis: Meaning,
 Significance Objectives, importance and
 limitations.
- Tools for Financial Statement Analysis:
 Cash flow analysis, ratio analysis.
- Accounting Ratios: Meaning, Objectives,
 Advantages, classification and computation.
- Liquidity Ratios: Current ratio and Quick ratio.
- Solvency Ratios: Debt to Equity Ratio, Total Asset to Debt Ratio, Proprietary Ratio and Interest Coverage Ratio. Debt to Capital Employed Ratio.
- Activity Ratios: Inventory Turnover Ratio,
 Trade Receivables Turnover Ratio, Trade
 Payables Turnover Ratio, Fixed Asset
 Turnover Ratio, Net Asset Turnover Ratio
 and Working Capital Turnover Ratio.
- Profitability Ratios: Gross Profit Ratio,
 Operating Ratio, Operating Profit Ratio, Net
 Profit Ratio and Return on Investment.

- and sub-headings (as per Schedule III to the Companies Act, 2013) of balance sheet as per the prescribed norms / formats.
- state the meaning, objectives and limitations of financial statement analysis.
- discuss the meaning of different tools of 'financial statements analysis'.
- state the meaning, objectives and significance of different types of ratios.
- develop the understanding of computation of current ratio and quick ratio.
- develop the skill of computation of debt equity ratio, total asset to debt ratio, proprietary ratio and interest coverage ratio.
- develop the skill of computation of inventory turnover ratio, trade receivables and trade payables ratio and working capital turnover ratio and others.
- develop the skill of computation of gross profit ratio, operating ratio, operating profit ratio, net profit ratio and return on investment.

Note: Net Profit Ratio is to be calculated on the basis of profit before and after tax.

Unit 5: Cash Flow Statement

Units/Topics	Learning Outcomes	
Meaning, objectives Benefits, Cash and Cash	After going through this Unit, the students will	
Equivalents, Classification of Activities and	be able to:	
preparation (as per AS 3 (Revised) (Indirect	state the meaning and objectives of cash flow	
Method only)	statement.	
	develop the understanding of preparation of	

Note:

(i) Adjustments relating to depreciation and amortization, profit or loss on sale of assets including investments, dividend (both final and interim) and tax. (ii) Bank overdraft and cash credit to be treated as short term borrowings.

(iii) Current Investments to be taken as Marketable securities unless otherwise specified.

Cash Flow Statement using indirect method as per AS 3 with given adjustments.

Note: Previous years' Proposed Dividend to be given effect, as prescribed in AS-4, Events occurring after the Balance Sheet date. Current years' Proposed Dividend will be accounted for in the next year after it is declared by the shareholders.

Project Work

Note: Kindly refer to the Guidelines published by the CBSE. The comprehensive project may contain simple GST calculations.

OR

Part B: Computerised Accounting

Unit 4: Computerised Accounting

Overview of Computerised Accounting System

- Introduction: Application in Accounting.
- Features of Computerised Accounting System.
- Structure of CAS.
- Software Packages: Generic; Specific; Tailored.

Accounting Application of Electronic Spreadsheet.

- Concept of electronic spreadsheet.
- Features offered by electronic spreadsheet.
- Application in generating accounting information bank reconciliation statement; asset accounting;
 loan repayment of loan schedule, ratio analysis
- Data representation- graphs, charts and diagrams.

Using Computerized Accounting System.

- Steps in installation of CAS, codification and Hierarchy of account heads, creation of accounts.
- Data: Entry, validation and verification.
- Adjusting entries, preparation of balance sheet, profit and loss account with closing entries and opening entries.
- · Need and security features of the system.

Part C: Practical Work

Please refer to the guidelines published by CBSE.

Prescribed Books:

Financial Accounting -I	Class XI	NCERT Publication
Accountancy -II	Class XI	NCERT Publication
Accountancy -I	Class XII	NCERT Publication
Accountancy -II	Class XII	NCERT Publication
Accountancy – Computerised Accounting System	Class XII	NCERT Publication

Guidelines for Project Work in Accounting and Practical work in computerised Accounting Class XII CBSE Publication

Suggested Question Paper Design Accountancy (Code No. 055) Class XII (2022-23)

Theory: 80 Marks Project: 20 Marks 3 hrs.

S N	Typology of Questions	Marks	Percentage
1	Remembering and Understanding: Exhibit memory of previously learned material by recalling facts, terms, basic concepts, and answers. Demonstrate understanding of facts and ideas by organizing, comparing, translating, interpreting, giving descriptions, and stating main ideas	44	55%
3	Applying : Solve problems to new situations by applying acquired knowledge, facts, techniques and rules in a different way.	19	23.75%
4	Analysing, Evaluating and Creating: Examine and break information into parts by identifying motives or causes. Make inferences and find evidence to support generalizations. Present and defend opinions by making judgments about information, validity of ideas, or quality of work based on a set of criteria. Compile information together in a different way by combining elements in a new pattern or proposing alternative solutions.	17	21.25%
	TOTAL	80	100%

BUSINESS STUDIES (Code No. 054)

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 organizations 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 prepares 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 inculcate business attitude and develop skills among students to pursue higher education, world of work including self employment.
- To develop students with 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 the process of organizing and managing the 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 enable students to act more effectively and responsibly as consumers, employers, employees and citizens;

BUSINESS STUDIES (Code No. 054) CLASS-XI (2022-23)

Theory: 80 Marks 3 Hours
Project: 20 Marks

Units		Periods	Marks	
Part A	Foundations of Business			
1	Nature and Purpose of Business	18	16	
2	Forms of Business Organisations	24		
3	Public, Private and Global Enterprises	18	14	
4	Business Services	18		
5	Emerging Modes of Business	10	10	
6	Social Responsibility of Business and	12		
	Business Ethics			
	Total	100	40	
Part B	Finance and Trade			
7	Sources of Business Finance	30	20	
8	Small Business	16		
9	Internal Trade	30	20	
10	International Business	14		
	Total	90	40	
	Project Work (One)	30	20	

Part A: Foundation of Business

Concept includes meaning and features

Unit 1: Evolution and Fundamentals of Business

Content	After going through this unit, the student/ learner would be able to:
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.	To acquaint the History of Trade and Commerce in India
Business – meaning and characteristics	 Understand the meaning of business with special reference to economic and non-economic activities. Discuss the characteristics of business.
Business, profession and employment- Concept	 Understand the concept of business, profession and employment. Differentiate between business, profession and employment.

Objectives of business	 Appreciate the economic and social objectives of business. Examine the role of profit in business.
Classification of business activities - Industry and Commerce	 Understand the broad categories of business activities- industry and commerce.
Industry-types: primary, secondary, tertiary Meaning and subgroups	 Describe the various types of industries.
Commerce-trade: (types-internal, external; wholesale and retail) and auxiliaries to trade; (banking, insurance, transportation, warehousing, communication, and advertising) – meaning	 Discuss the meaning of commerce, trade and auxiliaries to trade. Discuss the meaning of different types of trade and auxiliaries to trade. Examine the role of commerce-trade and auxiliaries to trade.
Business risk-Concept	 Understand the concept of risk as a special characteristic of business. Examine the nature and causes of business risks.

Unit 2: Forms of Business organizations

Sole Proprietorship-Concept, merits and limitations.	 List the different forms of business organizations and understand their meaning. Identify and explain the concept, merits and limitations of Sole Proprietorship.
Partnership-Concept, types, merits and limitation of partnership, registration of a partnership firm, partnership deed. Types of partners	 Identify and explain the concept, merits and limitations of a Partnership firm. Understand the types of partnership on the basis of duration and on the basis of liability. State the need for registration of a partnership firm. Discuss types of partners –active, sleeping, secret, nominal and partner by estoppel.
Hindu Undivided Family Business: Concept	Understand the concept of Hindu Undivided Family Business.
Cooperative Societies-Concept, merits, and limitations.	 Identify and explain the concept, merits and limitations of Cooperative Societies. Understand the concept of consumers, producers, marketing, farmers, credit and housing cooperatives.

Company - Concept, merits and limitations; Types: Private, Public and One Person Company – Concept	 Identify and explain the concept, merits and limitations of private and public companies. Understand the meaning of one person company. Distinguish between a private company and a public company.
Formation of company - stages, important documents to be used in formation of a company	 Highlight the stages in the formation of a company. Discuss the important documents used in the various stages in the formation of a company.
Choice of form of business organization	 Distinguish between the various forms of business organizations. Explain the factors that influence the choice of a suitable form of business organization.

Unit 3: Public, Private and Global Enterprises

Public sector and private sector enterprises – Concept	 Develop an understanding of Public sector and private sector enterprises
Forms of public sector enterprises: Departmental Undertakings, Statutory Corporations and Government Company.	 Identify and explain the features, merits and limitations of different forms of public sector enterprises
Global Enterprises – Feature. Public private partnership – concept	 Develop an understanding of global enterprises, public private partnership by studying their meaning and features.

Unit 4: Business Services

Business services – meaning and types. Banking: Types of bank accounts - savings, current, recurring, fixed deposit and multiple option deposit account	 Understand the meaning and types of business services. Discuss the meaning and types of Business service Banking Develop an understanding of difference types of bank account. 		
Banking services with particular reference to Bank Draft, Bank Overdraft, Cash credit. E-Banking meaning, Types of digital payments	 Develop an understanding of the different services provided by banks 		
Insurance – Principles. Types – life, health, fire and marine insurance – concept	 Recall the concept of insurance Understand Utmost Good Faith, Insurable Interest, Indemnity, Contribution, Doctrine of Subrogation and Causa Proxima as principles of insurance Discuss the meaning of different 		

	types of insurance-life, health, fire, marine insurance.		
Postal Service - Mail, Registered Post, Parcel, Speed Post, Courier - meaning	 Understand the utility of different telecom services 		

Unit 5: Emerging Modes of Business

E - business: concept, scope and benefits	 Give the meaning of e-business. Discuss the scope of e-business. Appreciate the benefits of e-business
	 Distinguish e-business from traditional business.

Unit 6: Social Responsibility of Business and Business Ethics

Concept of social responsibility	 State the concept of social responsibility.
Case of social responsibility	 Examine the case for social responsibility.
Responsibility towards owners, investors, consumers, employees, government and community.	 Identify the social responsibility towards different interest groups.
Role of business in environment protection	 Appreciate the role of business in environment protection.
Business Ethics - Concept and Elements	State the concept of business ethics.
	 Describe the elements of business ethics.

Part B: Finance and Trade

Unit 7: Sources of Business Finance

Concept of business finance	 State the meaning, nature and importance of business finance. 	
Owners' funds- equity shares, preferences share, retained earnings	 Classify the various sources of funds into owners' funds. State the meaning of owners' funds. 	
Borrowed funds: debentures and bonds, loan from financial institution and commercial banks, public deposits, trade credit, Inter Corporate Deposits (ICD).	 State the meaning of borrowed funds. Discuss the concept of debentures, bonds, loans from financial institutions and commercial banks, Trade credit and inter corporate deposits. Distinguish between owners' funds and borrowed funds. 	

Unit 8: Small Business and Enterprises

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	Understand the concept of Entrepreneurship Development (ED), Intellectual Property Rights
Small scale enterprise as defined by MSMED Act 2006 (Micro, Small and Medium Enterprise Development Act)	Understand the meaning of small business
Role of small business in India with special reference to rural areas	Discuss the role of small business in India
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	Appreciate the various Government schemes and agencies for development of small scale industries. NSIC and DIC with special reference to rural, backward area.

Unit 9: Internal Trade

Internal trade - meaning and types services rendered by a wholesaler and a retailer	 State the meaning and types of internal trade. Appreciate the services of wholesalers and retailers.
Types of retail-trade-Itinerant and small scale fixed shops retailers	Explain the different types of retail trade.
Large scale retailers-Departmental stores, chain stores - concept	Highlight the distinctive features of departmental stores, chain stores and mail order business.
GST (Goods and Services Tax): Concept and key-features	Understand the concept of GST

Unit 10: International Trade

International trade: concept and benefits	 Understand the concept of international trade. Describe the scope of international trade to the nation and business firms.
Export trade – Meaning and procedure	 State the meaning and objectives of export trade. Explain the important steps involved in executing export trade.
Import Trade - Meaning and procedure	State the meaning and objectives

	of import trade.Discuss the important steps involved in executing import trade.
Documents involved in International Trade; indent, letter of credit, shipping order, shipping bills, mate's receipt (DA/DP)	 Develop an understanding of the various documents used in international trade. Identify the specimen of the various documents used in international trade. Highlight the importance of the documents needed in connection with international trade transactions
World Trade Organization (WTO) meaning and objectives	 State the meaning of World Trade Organization. Discuss the objectives of World Trade Organization in promoting international trade.

Unit 11: Project Work

As per CBSE guidelines.

Suggested Question Paper Design Business Studies (Code No. 054) Class XI (2022-23) March 2023 Examination

Marks: 80 Duration: 3 hrs.

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	Total	80	100%

Business Studies CLASS-XII (2022-23)

Theory: 80 Marks 3 Hours

Theory: 80 Marks Project: 20 Marks

Units		Periods	Marks	
Part A	Principles and Functions of Management			
1.	Nature and Significance of Management	12	16	
2	Principles of Management	14		
3	Business Environment	12		
4	Planning	14	14	
5	Organising	15		
6	Staffing	16	20	
7	Directing	15		
8	Controlling	12		
	Total	110	50	
Part B	Business Finance and Marketing			
9	Financial Management	20	15	
10	Financial Markets	18		
11	Marketing Management	30	15	
12	Consumer Protection	12		
	Total	80	30	
Part C	Project Work (One)	30	20	

Part A: Principles and Functions of Management

Unit 1: Nature and Significance of Management

Concept	After going through this unit, the student/ learner would be able to:
Management - concept, objectives, and importance	 Understand the concept of management. Explain the meaning of 'Effectiveness and Efficiency. Discuss the objectives of management. Describe the importance of management.
Management as Science, Art and Profession	Examine the nature of management as a science, art and profession.
Levels of Management	Understand the role of top, middle and lower levels of management
Management functions-planning, organizing, staffing, directing and controlling	Explain the functions of management
Coordination- concept and importance	Discuss the concept and

 characteristics of coordination. Explain the importance of coordination.
coordination.

Unit 2: Principles of Management

Principles of Management- concept and significance	 Understand the concept of principles of management. Explain the significance of management principles.
Fayol's principles of management	 Discuss the principles of management developed by Fayol.
Taylor's Scientific management- principles and techniques	 Explain the principles and techniques of 'Scientific Management'. Compare the contributions of Fayol and Taylor.

Unit 3: Business Environment

Business Environment- concept and importance	 Understand the concept of 'Business Environment'. Describe the importance of business environment
Dimensions of Business Environment-	 Describe the various dimensions of
Economic, Social, Technological, Political	'Business Environment'. Understand the concept of
and Legal Demonetization - concept and features	demonetization

Unit 4: Planning

Concept, importance and limitation	 Understand the concept of planning. Describe the importance of planning. Understand the limitations of planning.
Planning process	 Describe the steps in the process of planning.
Single use and standing plans. Objectives, Strategy, Policy, Procedure, method Rule, budget and Programme	 Develop an understanding of single use and standing plans Describe objectives, policies, strategy, procedure, method, rule, budget and programme as types of plans.

Unit 5: Organising

Concept and importance	Understand the concept of
	organizing as a structure and as a

Organising Process	process. Explain the importance of organising. Describe the steps in the process
<u> </u>	of organizing
Structure of organisation- functional and divisional concept. Formal and informal organisation- concept	 Describe functional and divisional structures of organisation. Explain the advantages, disadvantages and suitability of functional and divisional structure. Understand the concept of formal and informal organisation. Discuss the advantages, disadvantages of formal and informal organisation.
Delegation: concept, elements and importance	 Understand the concept of delegation. Describe the elements of delegation. Appreciate the importance of Delegation.
Decentralization: concept and importance	 Understand the concept of decentralisation. Explain the importance of decentralisation. Differentiate between delegation and decentralisation.

Unit 6: Staffing

Concept and importance of staffing	 Understand the concept of staffing.
	 Explain the importance of staffing
Staffing as a part of Human Resource	 Understand the specialized duties
Management concept	and activities performed by Human
	Resource Management
Staffing process	 Describe the steps in the process
	of staffing
Recruitment process	 Understand the meaning of
	recruitment.
	 Discuss the sources of recruitment.
	 Explain the merits and demerits of
	internal and external sources of
	recruitment.
Selection – process	Understand the meaning of
	selection.
	Describe the steps involved in the
	process of selection.
Training and Development - Concept and	Understand the concept of training
importance, Methods of training - on the	and development.

job and off the job - vestibule training, apprenticeship training and internship training	 Appreciate the importance of training to the organisation and to the employees. Discuss the meaning of induction training, vestibule training, apprenticeship training and internship training. Differentiate between training and development. Discuss on the job and off the job methods of training.
	monious or training.

Unit 7: Directing

Concept and importance	 Describe the concept of directing. Discuss the importance of directing
Elements of Directing	Describe the various elements of directing
Motivation - concept, Maslow's hierarchy of needs, Financial and non-financial incentives	 Understand the concept of motivation. Develop an understanding of Maslow's Hierarchy of needs. Discuss the various financial and non-financial incentives.
Leadership - concept, styles - authoritative, democratic and laissez faire	 Understand the concept of leadership. Understand the various styles of leadership.
Communication - concept, formal and informal communication; barriers to effective communication, how to overcome the barriers	 Understand the concept of communication Understand the elements of the communication process. Discuss the concept of formal and informal communication. Discuss the various barriers to effective communication. Suggest measures to overcome barriers to communication.

Unit 8: Controlling

Controlling - Concept and importance	 Understand the concept of controlling. Explain the importance of controlling.
Relationship between planning and controlling	Describe the relationship between planning and controlling
Steps in process of control	 Discuss the steps in the process of controlling.

Part B: Business Finance and Marketing

Unit 9: Financial Management

Concept, role and objectives of Financial Management	 Understand the concept of financial management. Explain the role of financial management in an organisation. Discuss the objectives of financial management
Financial decisions: investment, financing and dividend- Meaning and factors affecting	Discuss the three financial decisions and the factors affecting them.
Financial Planning - concept and importance	 Describe the concept of financial planning and its objectives. Explain the importance of financial planning.
Capital Structure – concept and factors affecting capital structure	 Understand the concept of capital structure. Describe the factors determining the choice of an appropriate capital structure of a company.
Fixed and Working Capital - Concept and factors affecting their requirements	 Understand the concept of fixed and working capital. Describe the factors determining the requirements of fixed and working capital.

Unit 10: Financial Markets

Financial Markets: Concept	 Understand the concept of financial market.
Money Market: Concept	 Understand the concept of money market.
Capital market and its types (primary and secondary)	 Discuss the concept of capital market. Explain primary and secondary markets as types of capital market. Differentiate between capital market and money market. Distinguish between primary and secondary markets.
Stock Exchange - Functions and trading procedure	 Give the meaning of a stock exchange. Explain the functions of a stock exchange. Discuss the trading procedure in a stock exchange.

	 Give the meaning of depository services and demat account as used in the trading procedure of securities.
Securities and Exchange Board of India (SEBI) - objectives and functions	State the objectives of SEBI.Explain the functions of SEBI.

Unit 11: Marketing

Marketing – Concept, functions and philosophies Marketing Mix – Concept and elements	 Understand the concept of marketing. Explain the features of marketing. Discuss the functions of marketing. Explain the marketing philosophies. Understand the concept of marketing mix. Describe the elements of marketing
Product - branding, labelling and packaging – Concept	 mix. Understand the concept of product as an element of marketing mix. Understand the concept of branding, labelling and packaging.
Price - Concept, Factors determining price	 Understand the concept of price as an element of marketing mix. Describe the factors determining price of a product.
Physical Distribution – concept, components and channels of distribution	 Understand the concept of physical distribution. Explain the components of physical distribution. Describe the various channels of distribution.
Promotion – Concept and elements; Advertising, Personal Selling, Sales Promotion and Public Relations	 Understand the concept of promotion as an element of marketing mix. Describe the elements of promotion mix. Understand the concept of advertising. Understand the concept of sales promotion. Discuss the concept of public relations.

Unit 12: Consumer Protection

Concept and importance of consumer	Understand the concept of	
protection	consumer protection.	
	 Describe the importance of 	

	consumer protection. • Discuss the scope of Consumer Protection Act, 2019
The Consumer Protection Act, 2019: Source: http://egazette.nic.in/WriteReadData/2019/210422.pdf Meaning of consumer Rights and responsibilities of consumers Who can file a complaint? Redressal machinery Remedies available	 Understand the concept of a consumer according to the Consumer Protection Act, 2019. Explain the consumer rights Understand the responsibilities of consumers Understand who can file a complaint and against whom? Discuss the legal redressal machinery under Consumer Protection Act, 2019. Examine the remedies available to the consumer under Consumer Protection Act, 2019.
Consumer awareness - Role of consumer organizations and Non-Governmental Organizations (NGOs)	Describe the role of consumer organizations and NGOs in protecting consumers' interests.

Unit 13: Project Work

PROJECT WORK IN BUSINESS STUDIES FOR CLASS XI AND XII

Introduction

The course in Business Studies is introduced at Senior School level to provide students with a sound 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. With the purpose to help them understand the framework within which a business operates, and its interaction with the social, economic, technological and legal environment, the CBSE has introduced Project Work in the Business Studies Syllabus for Classes XI and XII. The projects have been designed to allow students to appreciate that business is an integral component of society and help them develop an understanding of the social and ethical issues concerning them.

The project work also aims to empower the teacher to relate all the concepts with what is happening around the world and the student's surroundings, making them appear more clear and contextual. This will enable the student to enjoy studies and use his free time effectively in observing what's happening around.

By means of Project Work the students are exposed to life beyond textbooks giving them opportunities to refer materials, gather information, analyze it further to obtain relevant information and decide what matter to keep.

Objectives

After doing the Project Work in Business Studies, the students will be able to do the following:

- develop a practical approach by using modern technologies in the field of business and management;
- get an opportunity for exposure to the operational environment in the field of business management and related services;
- inculcate important skills of team work, problem solving, time management, information collection, processing, analysing and synthesizing relevant information to derive meaningful conclusions
- get involved in the process of research work; demonstrate his or her capabilities while working independently and
- make studies an enjoyable experience to cherish.

CLASS XI: GUIDELINES FOR TEACHERS

This section provides some basic guidelines for the teachers to launch the projects in Business Studies. It is very necessary to interact, support, guide, facilitate and encourage students while assigning projects to them.

The teachers must ensure that the project work assigned to the students whether individually or in group are discussed at different stages right from assignment to drafts review and finalization. Students should be facilitated in terms of providing relevant

materials or suggesting websites, or obtaining required permissions from business houses, malls etc for their project. The periods assigned to the Project Work should be suitably spaced throughout the academic session. The teachers MUST ensure that the students actually go through the rigors and enjoy the process of doing the project rather than depending on any readymade material available commercially.

The following steps might be followed:

- 1. Students must take any one topic during the academic session of Class XI.
- 2. The project may be done in a group or individually.
- 3. The topic should be assigned after discussion with the students in the class and should then be discussed at every stage of submission of the draft/final project work
- 4. The teacher should play the role of a facilitator and should closely supervise the process of project completion.
- 5. The teachers must ensure that the student's self esteem should go up, and he /she should be able to enjoy this process.
- 6. The project work for each term should culminate in the form of Power Point Presentation/Exhibition/ Skit before the entire class. This will help in developing ICT and communication skills among them.

The teacher should help students to identify any one project from the given topics.

I. Project One: Field Visit

The objective of introducing this project among the students is to give a first hand experience to them regarding the different types of business units operating in their surroundings, to observe their features and activities and relate them to the theoretical knowledge given in their text books. The students should select a place of field visit from the following: – (Add more as per local area availability.)

- 1. Visit to a Handicraft unit.
- 2. Visit to an Industry.
- 3. Visit to a Whole sale market (vegetables, fruits, flowers, grains, garments, etc.)
- 4. Visit to a Departmental store.
- 5. Visit to a Mall.

The following points should be kept in mind while preparing this visit.

- 1. Select a suitable day free from rush/crowd with lean business hours.
- 2. The teacher must visit the place first and check out on logistics. It's better to seek permission from the concerned business- incharge.
- 3. Visit to be discussed with the students in advance. They should be encouraged to prepare a worksheet containing points of observation and reporting.
- 4. Students may carry their cameras (at their own risk) with prior permission for collecting evidence of their observations.

1. Visit to a Handicraft Unit

The purpose of visiting a Handicraft unit is to understand nature and scope of its business, stake holders involved and other aspects as outlined below

- a) The raw material and the processes used in the business: People /parties/firms from which they obtain their raw material.
- b) The market, the buyers, the middlemen, and the areas covered. c) The countries to which exports are made.
- d) Mode of payment to workers, suppliers etc.
- e) Working conditions.
- f) Modernization of the process over a period of time.
- g) Facilities, security and training for the staff and workers.
- h) Subsidies available/ availed.
- i) Any other aspect that the teachers deem fit.

2. Visit to an Industry.

The students are required to observe the following:

- a) Nature of the business organisation.
- b) Determinants for location of business unit.
- c) Form of business enterprise: Sole Proprietorship, Partnership, Undivided Hindu Family, Joint Stock Company (a Multinational Company).
- d) Different stages of production/process
- e) Auxiliaries involved in the process.
- f) Workers employed, method of wage payment, training programmes and facilities available.
- g) Social responsibilities discharged towards workers, investors, society, environment and government.
- h) Levels of management.
- i) Code of conduct for employers and employees.
- j) Capital structure employed- borrowed v/s owned.
- k) Quality control, recycling of defective goods.
- I) Subsidies available/availed.
- m) Safety Measures employed.
- n) Working conditions for labour in observation of Labour Laws.
- o) Storage of raw material and finished goods.
- p) Transport management for employees, raw material and finished goods.
- q) Functioning of various departments and coordination among them (Production, Human Resource, Finance and Marketing)
- r) Waste Management.
- s) Any other observation.

3. Visit to a whole sale market: vegetables/fruits/flowers/grains/garments etc.

The students are required to observe the following:

- a) Sources of merchandise.
- b) Local market practices.
- c) Any linked up businesses like transporters, packagers, money lenders, agents, etc.
- d) Nature of the goods dealt in.
- e) Types of buyers and sellers.
- f) Mode of the goods dispersed, minimum quantity sold, types of packaging employed.
- g) Factors determining the price fluctuations.

- h) Seasonal factors (if any) affecting the business.
- i) Weekly/ monthly non-working days.
- j) Strikes, if any- causes thereof.
- k) Mode of payments.
- I) Wastage and disposal of dead stock.
- m) Nature of price fluctuations, reason thereof.
- n) Warehousing facilities available\availed.
- o) Any other aspect.

4. Visit to a Departmental store

The students are required to observe the following:

- a) Different departments and their lay out.
- b) Nature of products offered for sale.
- c) Display of fresh arrivals.
- d) Promotional campaigns.
- e) Spaces and advertisements.
- f) Assistance by Sales Personnel.
- g) Billing counter at store Cash, Credit Card/ Debit Card, swipe facility. Added attractions and facilities at the counter.
- h) Additional facilities offered to customers
- i) Any other relevant aspect.

5. Visit to a Mall.

The students are required to observe the following:

- a) Number of floors, shops occupied and unoccupied.
- b) Nature of shops, their ownership status
- c) Nature of goods dealt in: local brands, international brands,
- d) Service business shops- Spas, gym, saloons etc.
- e) Rented spaces, owned spaces,
- f) Different types of promotional schemes.
- g) Most visited shops.
- h) Special attractions of the Mall- Food court, Gaming zone or Cinema etc.
- i) Innovative facilities.
- j) Parking facilities. Teachers may add more to the list.

II. Project Two: Case Study on a Product

- a) Take a product having seasonal growth and regular demand with which students can relate. For example,
 - Apples from Himachal Pradesh, Kashmir.
 - Oranges from Nagpur,
 - Mangoes from Maharashtra/U.P./Bihar/Andhra Pradesh etc.
 - Strawberries from Panchgani,
 - Aloe vera from Rajasthan,
 - Walnuts/almonds from Kashmir,
 - Jackfruit from South.
 - Guavas from Allahabad,

- Pineapples from North East India,
- Tea from Assam,
- Orchids from Sikkim and Meghalaya,
- Pottery of Manipur,
- Fishes from coastal areas.

Students may develop a Case Study on the following lines:

- (i) Research for change in price of the product. For example, apples in Himachal Pradesh during plucking and non plucking season.
- (ii) Effect on prices in the absence of effective transport system.
- (iii) Effect on prices in the absence of suitable warehouse facilities.
- (iv) Duties performed by the warehouses.
- (v) Demand and supply situation of the product during harvesting season, prices near the place of origin and away.

Students may be motivated to find out the importance of producing and selling these products and their processed items along with the roles of Transport, Warehousing, Advertising, Banking, Insurance, Packaging, Wholesale selling, Retailing, Co-operative farming, Co-operative marketing etc.

The teacher may develop the points for other projects on similar lines for students to work on.

The teacher may assign this project as 'group' project and may give different products to different groups. It could conclude in the form of an exhibition.

III. Project Three: Aids to Trade

Taking any one AID TO TRADE, for example Insurance and gathering information on following aspects

- 1. History of Insurance Lloyd's contribution.
- 2. Development of regulatory Mechanism.
- 3. Insurance Companies in India
- 4. Principles of Insurance.
- 5. Types of Insurance. Importance of insurance to the businessmen.
- 6. Benefits of crop, orchards, animal and poultry insurance to the farmers.
- 7. Terminologies used (premium, face value, market value, maturity value, surrender value) and their meanings.
- 8. Anecdotes and interesting cases of insurance. Reference of films depicting people committing fraudulent acts with insurance companies.
- 9. Careers in Insurance.

Teachers to develop such aspects for other aids to trade.

IV. Project Four: Import /Export Procedure

Any one from the following

1. Import /Export procedure

The students should identify a product of their city/country which is imported /exported. They are required to find the details of the actual import/export procedure. They may take help from the Chambers of Commerce, Banker, existing Importers/Exporters, etc.

They should find details of the procedure and link it with their Text knowledge.

The specimens of documents collected should be pasted in the Project file with brief description of each. They may also visit railway godowns/dockyards/ transport agencies and may collect pictures of the same.

Presentation and submission of project report.

At the end of the stipulated term, each student will prepare and submit his/her project report.

Following essentials are required to be fulfilled for its preparation and submission.

- 1. The total project will be in a file format, consisting of the recordings of the value of shares and the graphs.
- 2. The project will be handwritten.
- 3. The project will be presented in a neat folder.

Э.	The project will be presented in a heat folder.
4.	The project report will be developed in the following sequence-
	☐ Cover page should project the title, student information, school and year.
	☐ List of contents.
	☐ Acknowledgements and preface (acknowledging the institution, the news
	papers read, T.V. channels viewed, places visited and persons who have
	helped).
	☐ Introduction.
	□ Topic with suitable heading.
	☐ Planning and activities done during the project, if any.
	□ Observations and findings while conducting the project.
	□ News paper clippings to reflect the changes of share prices.
	☐ Conclusions (summarised suggestions or findings, future scope of study).
	☐ Appendix (if needed).
	□ Teachers report.
	☐ Teachers will initial preface page.
	☐ At the completion of the evaluation of the project, it will be punched in the
	centre so that the report cannot be reused but is available for reference only.
	☐ The projects will be returned after evaluation. The school may keep the best
	projects.

V. Project Five: A visit to any State Emporium (other than your school state).

The purpose of this project is that it leads to -

 Development of deeper understanding of the diversity of products in the states like
Assam, Tripura, Nagaland, Mizoram, Manipur, Meghalaya, Sikkim, Arunachal Pradesh
Jammu and Kashmir, Kerala, Chhatisgarh, Telangana, Andhra Pradesh and other states
of the country.
□ Sensitization and orientation of students about other states, their trade, business and
commerce

☐ Understanding the cultural and socio-economic aspects of the state by the students,

\square Developing the understanding of role of folk art, artisanship and craftsmanship of the
state in its growth and economic development
□ Understanding the role of gifts of nature and natural produce in the development of
trade, business and commerce
□ Understanding the role of vocational skills and abilities on the livelihood of artisans/
craftsman
☐ Understanding of entrepreneurial skills and abilities of the artisans/craftsman
□ Understanding of the unemployment problem of the state and role of art and craft of
the state in generating employment opportunities
□ Value aspect -
□ Sense of gratitude - by appreciating the contributions made by others in the
betterment of our lives
□ Appreciating the dignity of work
□ Sensitivity towards social, cultural, ethnical and religious differences Benefits of social
harmony and peace
□ Understanding and appreciating the unity in diversity in India
□ Appreciating differences in race, skin colour, languages, religion, habits, festivals,
clothing coexistence

Presentation and Submission of Project Report

At the end of the stipulated term, each student will prepare and submit his/her project report.

Following essentials are required to be fulfilled for its preparation and submission.

- 1. Nature of the business organisation (emporium)
- 2. Determinants for location of the concerned emporium
- 3. Is the space rented or owned
- 4. Nature of the goods dealt in
- 5. Sources of merchandise of the emporium
- 6. Role of co-operative societies in the manufacturing and/or marketing of the merchandise
- 7. Role of gifts of nature or natural produce in the development of goods/merchandise
- 8. Types of buyers and sellers
- 9. Modes of goods dispersed, minimum quantity sold and type of carrying bag or package used for delivery of the products sold
- 10. Factors determining the pricing at the emporium
- 11. Comparison between the prices of goods available at the emporium with the prices in the open market. Also highlight probable causes of variations if any.
- 12. Kind of raw material available naturally, used in making the products
- 13. The technique used in making the products i.e., hand made or machine made
- 14. Has the child labour being used in making the products sold at the emporium
- 15. Are the products eco-friendly, in terms of manufacturing, disposal and packing
- 16. Seasonal factors if any affecting the business of the emporium
- 17. Weekly/ Monthly non-working days
- 18. Mode of billing and payments Cash, Credit Card/ Debit Card, Swipe facility.
- 19. Does the emporium sell its merchandise in installment / deferred payment basis
- 20. Do they provide home delivery and after sales services.
- 21. Different types of promotional campaigns / schemes
- 22. Assistance by Sales Personnel
- 23. Export orientation of this emporium and procedure used

- 24. Policies related to damaged/ returned goods
- 25. Any government facility available to the emporium
- 26. Warehousing facilities available / availed
- 27. Impact of tourism on the business of emporium
- 28. Additional facility offered to customers
- 29. Any Corporate Social Responsibility (CSR) assumed by the emporium
- 30. Contribution made by the emporium to its locality

ASSESSMENT

The marks will be allocated on the following heads.

1	Initiative, cooperativeness and participation	2 Mark
2	Creativity in presentation	2 Mark
3	Content, observation and research work	4 Marks
4	Analysis of situations	4 Marks
5	Viva	8 Marks
	Total	20 Marks

CLASS XII: GUIDELINES FOR TEACHERS

Students are supposed to select one unit out of four and are required to make only **ONE project** from the selected unit. (Consist of one project of 20 marks)

- 1. Help students to select any ONE Topic for the entire year.
- 2. The topic should be assigned after discussion with the students in the class and should then be discussed at every stage of the submission of the project.

The teacher should play the role of a facilitator and should closely supervise the process of project completion. The teachers must ensure that the project work assigned to the students whether individually or in group are discussed at different stages right from assignment to drafts review and finalization. Students should be facilitated in terms of providing relevant materials or suggesting websites, or obtaining required permissions from business houses, malls etc for their project. The periods assigned to the Project Work should be suitably spaced throughout the academic session. The teachers MUST ensure that the student actually go through the rigors and enjoy the process of doing the project rather than depending on any readymade material available outside.

- 3. The students must make a presentation of the project before the class.
- 4. The teachers must ensure that the student's self-esteem and creativity is enhanced and both the teacher and the student enjoy this process.
- 5. The teachers should feel pride in the fact that they have explored the different dimensions of the project in an innovative way and their students have put in genuine work.

I. Project One: Elements of Business Environment

The teachers should help the students in selecting any one element of the following:

- 1. Changes witnessed over the last few years on mode of packaging and its economic impact. The teacher may guide the students to identify the following changes:
- a) The changes in transportation of fruits and vegetables such as cardboard crates being used in place of wooden crates, etc. Reasons for above changes.
- b) Milk being supplied in glass bottles, later in plastic bags and now in tetra-pack and through vending machines.
- c) Plastic furniture [doors and stools] gaining preference over wooden furniture.
- d) The origin of cardboard and the various stages of changes and growth.
- e) Brown paper bags packing to recycled paper bags to plastic bags and cloth bags.
- f) Re use of packaging [bottles, jars and tins] to attract customers for their products.
- g) The concept of pyramid packaging for milk.
- h) Cost being borne by the consumer/manufacturer.
- i) Packaging used as means of advertisements.
- 2. The reasons behind changes in the following:

Coca – Cola and Fanta in the seventies to Thums up and Campa Cola in the eighties to Pepsi and Coke in nineties.

The teacher may guide the students to the times when India sold Coca Cola and Fanta which were being manufactured in India by the foreign companies.

The students may be asked to enquire about

- a) Reasons of stopping the manufacturing of the above mentioned drinks in India THEN.
- b) The introduction of Thums up and Campa cola range.
- c) Re entry of Coke and introduction of Pepsi in the Indian market.
- d) Factors responsible for the change.
- e) Other linkages with the above.
- f) Leading brands and the company having the highest market share.
- g) Different local brands venturing in the Indian market.
- h) The rating of the above brands in the market.
- i) The survival and reasons of failure in competition with the international brands.
- i) Other observations made by the students

The teacher may develop the following on the above lines

- 3. Changing role of the women in the past 25 years relating to joint families, nuclear families, women as a bread earner of the family, changes in the requirement trend of mixers, washing machines, micro wave and standard of living.
- 4. The changes in the pattern of import and export of different Products.
- 5. The trend in the changing interest rates and their effect on savings.
- 6. A study on child labour laws, its implementation and consequences.
- 7. The state of 'anti plastic campaign,' the law, its effects and implementation.
- 8. The laws of mining /setting up of industries, rules and regulations, licences required for running that business.
- 9. Social factors affecting acceptance and rejection of an identified product. (Dish washer, Atta maker, etc)
- 10. What has the effect of change in environment on the types of goods and services? The students can take examples like:
- a) Washing machines, micro waves, mixers and grinder.
- b) Need for crèche, day care centre for young and old.
- c) Ready to eat food, eating food outside, and tiffin centres.

- 11. Change in the man-machine ratio with technological advances resulting in change of cost structure.
- 12. Effect of changes in technological environment on the behaviour of employee.

II. Project Two: Principles of Management

The students are required to visit any one of the following:

- 1. A departmental store.
- 2. An Industrial unit.
- 3. A fast food outlet.
- 4. Any other organisation approved by the teacher.

They are required to observe the application of the general Principles of management advocated by Fayol.

Fayol's principles

- 1. Division of work.
- 2. Unity of command.
- 3. Unity of direction.
- 4. Scalar chain
- 5. Espirit de corps
- 6. Fair remuneration to all.
- 7. Order.
- 8. Equity.
- 9. Discipline
- 10. Subordination of individual interest to general interest.
- 11. Initiative.
- 12. Centralisation and decentralisation.
- 13. Stability of tenure.
- 14. Authority and Responsibility

OR

They may enquire into the application of scientific management techniques by F.W. Taylor in the unit visited.

Scientific techniques of management.

- 1. Functional foremanship.
- 2. Standardisation and simplification of work.
- 3. Method study.
- 4. Motion Study.
- 5. Time Study.
- 6. Fatigue Study
- 7. Differential piece rate plan.

Tips to teacher

- (i) The teacher may organize this visit.
- (ii) The teacher should facilitate the students to identify any unit of their choice and guide them to identify the principles that are being followed.
- (iii) Similarly they should guide the students to identify the techniques of scientific management implemented in the organisation.
- (iv) It may be done as a group activity.

(v) The observations could be on the basis of The different stages of division of work resulting to specialisation. Following instructions and accountability of subordinates to higher authorities. Visibility of order and equity in the unit. Balance of authority and responsibility. Communication levels and pattern in the organisation. Methods and techniques followed by the organisation for unity of direction and coordination amongst all. Methods of wage payments followed. The arrangements of fatigue study. Derivation of time study. Derivation and advantages of method study. Organisational chart of functional foremanship. Any other identified in the organisation vi. It is advised that students should be motivated to pick up different areas of visit. As presentations of different areas in the class would help in better understanding to the other students. vii. The students may be encouraged to develop worksheets. Teachers should help
students to prepare observation tools to be used for undertaking the project. Examples; worksheets, questionnaire, interviews and organisational chart etc.
III. Project Three: Stock Exchange The purpose of this project is to teach school students the values of investing and utilising the stock market. This project also teaches important lessons about the economy, mathematics and financial responsibility.
The basis of this project is to learn about the stock market while investing a specified amount of fake money in certain stocks. Students then study the results and buy and sell as they see fit.
This project will also guide the students and provide them with the supplies necessary to successfully monitor stock market trends and will teach students how to calculate profit and loss on stock.
The project work will enable the students to: □ understand the topics like sources of business finance and capital market □ understand the concepts used in stock exchange □ inculcate the habit of watching business channels, reading business journals/newspapers and seeking information from their elders.
The students are expected to: a) Develop a brief report on History of Stock Exchanges in India. (your country) b) Prepare a list of at least 25 companies listed on a Stock Exchange. c) To make an imaginary portfolio totalling a sum of Rs. 50,000 equally in any of the 5 companies of their choice listed above over a period of twenty working days.
The students may be required to report the prices of the stocks on daily basis and present it diagrammatically on the graph paper. □ They will understand the weekly holidays and the holidays under the Negotiable Instruments Act. They will also come across with terms like closing prices, opening prices, etc.

\sqcup During this period of recording students are supposed to distinctively record
the daily and starting and closing prices of the week other days under the
negotiable instrument act so that they acquire knowledge about closing and
opening prices.
☐ The students may conclude by identifying the causes in the fluctuations of
prices. Normally it would be related to the front page news of the a business
journal, for example,
□ Change of seasons.
□ Festivals.
□ Spread of epidemic.
□ Strikes and accidents
□ Natural and human disasters.
□ Political environment.
□ Lack of faith in the government policies.
□ Impact of changes in government policies for specific industry.
□ International events.
□ Contract and treaties at the international scene.
□ Relations with the neighbouring countries.
□ Crisis in developed countries, etc.

The students are expected to find the value of their investments and accordingly rearrange their portfolio. The project work should cover the following aspects;

- 1. Graphical presentation of the share prices of different companies on different dates.
- 2. Change in market value of shares due to change of seasons, festivals, natural and human disasters.
- 3. Change in market value of shares due to change in political environment/ policies of various countries/crisis in developed countries or any other reasons
- 4. Identify the top ten companies out of the 25 selected on the basis of their market value of shares.

It does not matter if they have made profits or losses.

IV. Project Four: Marketing

18. Crayons

19. Crockery

ect	rour: warketing	
1.	Adhesives	20. Cutlery
2.	Air conditioners	21. Cycle
3.	Baby diapers	22. DTH
4.	Bathing Soap	23. Eraser
5.	Bathroom cleaner	24. e-wash
6.	Bike	25. Fairness cream
7.	Blanket	26. Fans
8.	Body Spray	27. Fruit candy
9.	Bread	28. Furniture
10.	Breakfast cereal	29. Hair Dye
	Butter	30. Hair Oil
12.	Camera	31. Infant dress
13.	Car	32. Inverter
	Cheese spreads	33. Jams
15.	Chocolate	34. Jeans
	Coffee	35. Jewellery
17.	Cosmetology product	36. Kurti

37. Ladies bag38. Ladies footwear

39. Learning Toys 40. Lipstick 41. Microwave oven 42. Mixers 43. Mobile 44. Moisturizer 45. Music player 46. Nail polish 47. Newspaper 48. Noodles 49. Pen 50. Pen drive 51. Pencil 52. Pickles 53. Razor 54. Ready Soups 55. Refrigerator 56. RO system

- 59. Sarees
- 60. Sauces/ Ketchup
- 61. Shampoo
- 62. Shaving cream
- 63. Shoe polish
- 64. Shoes
- 65. Squashes
- 66. Suitcase/ airbag
- 67. Sunglasses
- 68. Tea
- 69. Tiffin Wallah
- 70. Toothpaste
- 71. Wallet
- 72. Washing detergent73. Washing machine74. Washing powder
- 75. Water bottle
- 76. Water storage tank
- 77. Wipes

Any more as suggested by the teacher.

57. Roasted snacks

58. Salt

The teacher must ensure that the identified product should not be items whose consumption/use is discouraged by the society and government like alcohol products/pan masala and tobacco products, etc.

Identify one product/service from the above which the students may like to manufacture/provide [pre-assumption].

Now the students are required to make a project on the identified product/service keeping in mind the following:

- 1. Why have they selected this product/service?
- 2. Find out '5' competitive brands that exist in the market.
- 3. What permission and licences would be required to make the product?
- 4. What are your competitors Unique Selling Proposition.[U.S.P.]?
- 5. Does your product have any range give details?
- 6. What is the name of your product?
- 7. Enlist its features.
- 8. Draw the 'Label' of your product.
- 9. Draw a logo for your product.
- 10. Draft a tag line.
- 11. What is the selling price of your competitor's product?
- (i) Selling price to consumer
- (ii) Selling price to retailer
- (iii) Selling price to wholesaler

What is the profit margin in percentage to the	ne
□ Manufacturer.	
□ Wholesaler.	
□ Retailer	

12. How will your product be packaged? 13. Which channel of distribution are you going to use? Give reasons for selection? 14. Decisions related to warehousing, state reasons. 15. What is going to be your selling price? (i) To consumer (ii) To retailer (iii) To wholesaler 16. List 5 ways of promoting your product. 17. Any schemes for (i) The wholesaler (ii) The retailer (iii) The consumer 18. What is going to be your 'U.S.P? 19. What means of transport you will use and why? 20. Draft a social message for your label. 21. What cost effective techniques will you follow for your product. 22. What cost effective techniques will you follow for your promotion plan. At this stage the students will realise the importance of the concept of marketing mix and the necessary decision regarding the four P's of marketing. □ Product

On the basis of the work done by the students the project report should include the following:

- 1. Type of product /service identified and the (consumer/industries) process involve there in.
- 2. Brand name and the product.
- 3. Range of the product.

□ Place□ Price□ Promotion

- 4. Identification mark or logo.
- 5. Tagline.
- 6. Labeling and packaging.
- 7. Price of the product and basis of price fixation.
- 8. Selected channels of distribution and reasons thereof.
- 9. Decisions related to transportation and warehousing. State reasons.
- 10. Promotional techniques used and starting reasons for deciding the particular technique.
- 11. Grading and standardization.

Presentation and Submission of Project Report

At the end of the stipulated term, each student will prepare and submit his/her project report.

Following essentials are required to be fulfilled for its preparation and submission.

- 1. The total length of the project will be of 25 to 30 pages.
- 2. The project should be handwritten.
- 3. The project should be presented in a neat folder.
- 4. The project report should be developed in the following sequence-
 - $\hfill \Box$ Cover page should include the title of the Project, student information, school and year.

☐ List of contents.
□ Acknowledgements and preface (acknowledging the institution, the places
visited and the persons who have helped).
□ Introduction.
☐ Topic with suitable heading.
□ Planning and activities done during the project, if any.
□ Observations and findings of the visit.
☐ Conclusions (summarized suggestions or findings, future scope of study).
□ Photographs (if any).
□ Appendix
☐ Teacher's observation.
☐ Signatures of the teachers.
☐ At the completion of the evaluation of the project, it should be punched in the
centre so that the report may not be reused but is available for reference only.
☐ The project will be returned after evaluation. The school may keep the best
projects.

ASSESSMENT

Allocation of Marks = 20 Marks

The marks will be allocated under the following heads:

1	Initiative, cooperativeness and participation	2 Mark
2	Creativity in presentation	2 Mark
3	Content, observation and research work	4 Marks
4	Analysis of situations	4 Marks
5	Viva	8 Marks
	Total	20 Marks

Suggested Question Paper Design Business Studies (Code No. 054) Class XII (2022-23) March 2023 Examination

Marks: 80 Duration: 3 hrs.

SN	Typology of Questions	Marks	Percentage
1	Remembering and Understanding: Exhibit memory of previously learned material by recalling facts, terms, basic concepts, and answers. Demonstrate understanding of facts and ideas by organizing, comparing, translating, interpreting, giving descriptions, and stating main ideas	44	55%
2	Applying : Solve problems to new situations by applying acquired knowledge, facts, techniques and rules in a different way	19	23.75%
3	Analysing, Evaluating and Creating: Examine and break information into parts by identifying motives or causes. Make inferences and find evidence to support generalizations. Present and defend opinions by making judgments about information, validity of ideas, or quality of work based on a set of criteria. Compile information together in a different way by combining elements in a new pattern or proposing alternative solutions.	17	21.25%
	Total	80	100%