

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 organizations. Computerized 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 analyze, 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 (2020-21)

Theory: 80 Marks
Project: 20 Marks

3 Hours

Units		Periods	Marks
Part A	Foundations of Business		
1	Evolution and Fundamentals of Business	18	16
2	Forms of Business Organisations	20	
3	Public, Private and Global Enterprises	10	14
4	Business Services	14	
5	Emerging Modes of Business	05	10
6	Social Responsibility of Business and Business Ethics	08	
	Total	75	40
Part B	Finance and Trade		
7	Sources of Business Finance	28	20
8	Small Business and Entrepreneurship Development	16	
9	Internal Trade	22	20
10	International Business	04	
	Total	70	40
	Project Work	20	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 Centers, Major Imports and Exports, Position of Indian Sub-Continent in the World Economy.	<ul style="list-style-type: none"> To acquaint the History of Trade and Commerce in India
Business – meaning and characteristics	<ul style="list-style-type: none"> Understand the meaning of business with special reference to economic and non-economic activities. Discuss the characteristics of business.
Business, profession and employment-Concept	<ul style="list-style-type: none"> Understand the concept of business, profession and employment. Differentiate between business, profession and employment.
Objectives of business	<ul style="list-style-type: none"> Appreciate the economic and social objectives of business. Examine the role of profit in business.
Classification of business activities - Industry and Commerce	<ul style="list-style-type: none"> Understand the broad categories of business activities- industry and commerce.
Industry-types: primary, secondary, tertiary Meaning and subgroups	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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.	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • Understand the concept of Hindu Undivided Family Business.
Cooperative Societies-Concept, types, merits, and limitations.	<ul style="list-style-type: none"> • Identify and explain the concept, merits and limitations of Cooperative Societies. • Understand the concept of consumers, producers, marketing, farmers, credit and housing co-operatives.
Company - Concept, merits and limitations; Types: Private, Public and One Person Company – Concept	<ul style="list-style-type: none"> • Identify and explain the concept, merits and limitations. • Understand the concept of private and public company and one person company. • 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 the formation of a company	<ul style="list-style-type: none"> • Highlight the stages in the formation of a company. • Discuss the important documents used in the various stages in the formation of a company.

Unit 3: Public, Private and Global Enterprises

Public sector and private sector enterprises – Concept	<ul style="list-style-type: none">• Develop an understanding of Public sector and private sector enterprises
Forms of public sector enterprises: Departmental Undertakings, Statutory Corporations and Government Company.	<ul style="list-style-type: none">• Identify and explain the features, merits and limitations of different forms of public sector enterprises

Unit 4: Business Services

Business services – meaning and types. Banking: Types of bank accounts - savings, current, recurring, fixed deposit and multiple option deposit account	<ul style="list-style-type: none">• Understand the meaning and types of business services.• Develop an understanding of different types of bank accounts.
Banking services with particular reference to Bank Draft, Bank Overdraft, Cash credit. E-Banking meaning, Types of digital payments	<ul style="list-style-type: none">• Develop an understanding of the different services provided by banks
Insurance – Principles. Types – life, health, fire and marine insurance – concept	<ul style="list-style-type: none">• Understand Utmost Good Faith, Insurable Interest, Indemnity, Contribution, Doctrine of Subrogation and Causa Proxima as principles of insurance• Discuss different types of insurance-life, health, fire, marine-insurance

Unit 5: Emerging Modes of Business

E - business: concept, scope and benefits	<ul style="list-style-type: none">• Give the meaning of e-business.• Discuss the scope of e-business.• Appreciate the benefits of e-business• Distinguish e-business from traditional business.
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Unit 6: Social Responsibility of Business and Business Ethics

Concept of social responsibility	<ul style="list-style-type: none">• State the concept of social responsibility.
Case for social responsibility	<ul style="list-style-type: none">• Examine the case for social responsibility.
Responsibility towards owners, investors, consumers, employees, government and community.	<ul style="list-style-type: none">• Identify social responsibilities towards different interest groups.
Role of business in environment protection	<ul style="list-style-type: none">• Appreciate the role of business in environment protection.

Part B: Finance and Trade

Unit 7: Sources of Business Finance

Business finance: Concept and Importance	<ul style="list-style-type: none">• State the meaning, nature and importance of business finance.
Owners' funds- equity shares, preference share, retained earnings, Global Depository receipt (GDR), American Depository Receipt (ADR) and International Depository Receipt (IDR) – concept	<ul style="list-style-type: none">• Classify the various sources of funds into owners' funds.• State the meaning of owners' funds.• Understand the meaning of Global Depository receipts, American Depository Receipts and International Depository Receipts.

Borrowed funds: debentures and bonds, loan from financial institution and commercial banks, public deposits, trade credit and	<ul style="list-style-type: none"> • State the meaning of borrowed funds. • Discuss the concept of debentures, bonds, loans from financial institutions and commercial banks, Trade credit • Distinguish between owners' funds and borrowed funds.
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Unit 8: Small Business and Entrepreneurship Development

Entrepreneurship Development (ED): Concept and Need. Process of Entrepreneurship Development: Start-up India Scheme, ways to fund start-up. Intellectual Property Rights and Entrepreneurship	<ul style="list-style-type: none"> • Understand the concept and need of Entrepreneurship Development (ED), Intellectual Property Rights • Understand the process of Entrepreneurship Development
Small scale enterprise – Definition	<ul style="list-style-type: none"> • Understand the definition of small enterprises
Role of small business in India with special reference to rural areas	<ul style="list-style-type: none"> • Discuss the role of small scale business in India with special reference to rural areas
Government schemes and agencies for small scale industries: National Small Industries Corporation (NSIC) and District Industrial Centre (DIC) with special reference to rural, backward areas	<ul style="list-style-type: none"> • Appreciate various schemes of NSIC and DIC with special reference to rural, backward area.

Unit 9: Internal Trade

Internal trade - meaning and types of services rendered by a wholesaler and a retailer	<ul style="list-style-type: none"> • State the meaning and types of internal trade. • Appreciate the services of wholesalers and retailers.
Large scale retailers-Departmental stores, chain stores – concept	<ul style="list-style-type: none"> • Highlight the distinctive features of departmental stores, chain stores

Unit 10: International Trade

International trade: concept and benefits	<ul style="list-style-type: none"> • Understand the concept of international trade. • Describe the benefit of international trade to the nation and business firms.
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Unit 11: Project Work

As per CBSE guidelines.

**Suggested Question Paper Design
Business Studies (Code No. 054)
Class XII (2020-21)
March 2021 Examination**

Marks: 80

Duration: 3 hrs.

SN	Typology of Questions	Marks	Percentage
1	<p>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</p>	44	55%
2	<p>Applying: Solve problems to new situations by applying acquired knowledge, facts, techniques and rules in a different way</p>	19	23.75%
3	<p>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.</p>	17	21.25%
	Total	80	100%

Business Studies CLASS–XII (2020-21)

Theory: 80 Marks
Project: 20 Marks

3 Hours

Units		Periods	Marks
Part A	Principles and Functions of Management		
1.	Nature and Significance of Management	12	16
2	Principles of Management	11	
3	Business Environment	08	
4	Planning	08	14
5	Organising	10	
6	Staffing	13	20
7	Directing	09	
8	Controlling	07	
	Total	78	50
Part B	Business Finance and Marketing		
9	Financial Management	20	15
10	Financial Markets	18	
11	Marketing Management	24	15
12	Consumer Protection	05	
	Total	67	30
Part C	Project Work (One)	20	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	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> Examine the nature of management as a science, art and profession.
Levels of Management	<ul style="list-style-type: none"> Understand the role of top, middle and lower levels of management
Management functions-planning, organizing, staffing, directing and controlling	<ul style="list-style-type: none"> Explain the functions of management
Coordination- concept and importance	<ul style="list-style-type: none"> Discuss the concept and characteristics of coordination. Explain the importance of coordination.

Unit 2: Principles of Management

Principles of Management- concept and significance	<ul style="list-style-type: none"> Understand the concept of principles of management. Explain the significance of management principles.
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Fayol's principles of management	<ul style="list-style-type: none"> • Discuss the principles of management developed by Fayol.
Taylor's Scientific management- principles and techniques	<ul style="list-style-type: none"> • Explain the principles and techniques of 'Scientific Management'.

Unit 3: Business Environment

Business Environment- concept and importance	<ul style="list-style-type: none"> • Understand the concept of 'Business Environment'. • Describe the importance of business environment
Dimensions of Business Environment- Economic, Social, Technological, Political and Legal	<ul style="list-style-type: none"> • Describe the various dimensions of 'Business Environment'.

Unit 4: Planning

Planning: Concept, importance and limitation	<ul style="list-style-type: none"> • Understand the concept of planning. • Describe the importance of planning. • Understand the limitations of planning.
Planning process	<ul style="list-style-type: none"> • Describe the steps in the process of planning.

Unit 5: Organising

Organising: Concept and importance	<ul style="list-style-type: none"> • Understand the concept of organizing as a structure and as a process. • Explain the importance of organising.
Organising Process	<ul style="list-style-type: none"> • Describe the steps in the process of organizing
Structure of organisation- functional and divisional concept	<ul style="list-style-type: none"> • Describe functional and divisional structures of organisation.
Delegation: concept, elements and importance	<ul style="list-style-type: none"> • Understand the concept of delegation. • Describe the elements of delegation. • Appreciate the importance of Delegation.
Decentralization: concept and importance	<ul style="list-style-type: none"> • Understand the concept of decentralisation. • Explain the importance of decentralisation. • Differentiate between delegation and decentralisation.

Unit 6: Staffing

Staffing: Concept and importance	<ul style="list-style-type: none"> • Understand the concept of staffing. • Explain the importance of staffing
Staffing process	<ul style="list-style-type: none"> • Describe the steps in the process of staffing
Recruitment process	<ul style="list-style-type: none"> • Understand the meaning and steps in the process of recruitment. • Discuss the sources of recruitment.
Selection - process	<ul style="list-style-type: none"> • Understand the meaning of selection. • Describe the steps involved in the process of selection.

Training and Development - Concept and importance, Methods of training - on the job and off the job - vestibule training, apprenticeship training and internship training	<ul style="list-style-type: none"> • Understand the concept of training and development. • Appreciate the importance of training to the organisation and to the employees. • Discuss on the job and off the job methods of training. • Discuss the meaning of vestibule training, apprenticeship training and internship training. • Differentiate between training and development.
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Unit 7: Directing

Directing: Concept and importance	<ul style="list-style-type: none"> • Describe the concept of directing. • Discuss the importance of directing
Elements of Directing	<ul style="list-style-type: none"> • Describe the various elements of directing
Motivation - concept, Maslow's hierarchy of needs, Financial and non-financial incentives	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • Understand the concept of leadership. • Understand the various styles of leadership.
Communication - concept, formal and informal communication;	<ul style="list-style-type: none"> • Understand the concept of communication • Discuss the concept of formal and informal communication. • Discuss the various barriers to effective communication.

Unit 8: Controlling

Controlling - Concept and importance	<ul style="list-style-type: none"> • Understand the concept of controlling. • Explain the importance of controlling.
Steps in process of control	<ul style="list-style-type: none"> • Discuss the steps in the process of controlling.

Part B: Business Finance and Marketing

Unit 9: Financial Management

Financial Management: Concept, role and objectives	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • Discuss the three financial decisions and the factors affecting them.
Financial Planning - concept and importance	<ul style="list-style-type: none"> • Describe the concept of financial planning.

	<ul style="list-style-type: none"> • Explain the importance of financial planning.
Capital Structure – concept and factors affecting capital structure	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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, Functions and types	<ul style="list-style-type: none"> • Understand the concept of financial market. • Explain the functions of financial market. • Understand capital market and money market as types of financial markets.
Money market and its instruments	<ul style="list-style-type: none"> • Understand the concept of money market. • Describe the various money market instruments.
Capital market: Concept, types (primary and secondary), methods of floatation in the primary market	<ul style="list-style-type: none"> • Discuss the concept of capital market. • Explain primary and secondary markets as types of capital market. • Differentiate between capital market and money market. • Discuss the methods of floating new issues in the primary market. • Distinguish between primary and secondary markets.
Stock Exchange – Meaning, Functions and trading procedure	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • State the objectives of SEBI. • Explain the functions of SEBI.

Unit 11: Marketing

Marketing – Concept, functions and philosophies – Product, Price and Standard	<ul style="list-style-type: none"> • Understand the concept of marketing. • Discuss the functions of marketing. • Explain the marketing philosophies.
Marketing Mix – Concept and elements	<ul style="list-style-type: none"> • Understand the concept of marketing mix. • Describe the elements of marketing mix.
Product - branding, labelling and packaging – Concept	<ul style="list-style-type: none"> • Understand the concept of product as an element of marketing mix. • Understand the concepts of branding, labelling and packaging.

Price - Concept, Factors determining price	<ul style="list-style-type: none"> • Understand the concept of price as an element of marketing mix. • Describe the factors determining price of a product.
Physical Distribution – concept	<ul style="list-style-type: none"> • Understand the concept of physical distribution.
Promotion – Concept and elements; Advertising, Personal Selling, Sales Promotion and Public Relations	<ul style="list-style-type: none"> • Understand the concept of promotion as an element of marketing mix. • Describe the elements of promotion mix. • Understand the concept of advertising and personal selling • Understand the concept of sales promotion. • Discuss the concept of public relations.

Unit 12: Consumer Protection

Consumer Protection: Concept	<ul style="list-style-type: none"> • Understand the concept of consumer protection.
Consumer Protection Act 1986: Meaning of consumer Rights and responsibilities of consumers Who can file a complaint? Redressal machinery Remedies available	<ul style="list-style-type: none"> • Understand the concept of a consumer according to the Consumer protection Act 1986. • Discuss the scope of Consumer Protection Act, 1986 • 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 1986. • Examine the remedies available to the consumer under Consumer protection Act 1986.

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.
- l) 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.
- l) 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.
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,

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.
- j) 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.

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.

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

1. Adhesives
2. Air conditioners
3. Baby diapers
4. Bathing Soap
5. Bathroom cleaner
6. Bike
7. Blanket
8. Body Spray
9. Bread
10. Breakfast cereal
11. Butter
12. Camera
13. Car
14. Cheese spreads
15. Chocolate
16. Coffee
17. Cosmetology product
18. Crayons
19. Crockery
20. Cutlery
21. Cycle
22. DTH
23. Eraser
24. e-wash
25. Fairness cream
26. Fans
27. Fruit candy
28. Furniture
29. Hair Dye
30. Hair Oil
31. Infant dress
32. Inverter
33. Jams
34. Jeans
35. Jewellery
36. Kurti
37. Ladies bag
38. 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
57. Roasted snacks
58. Salt
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 detergent
73. Washing machine
74. Washing powder
75. Water bottle
76. Water storage tank
77. Wipes

Any more as suggested by the teacher.

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
 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
 Place
 Price
 Promotion

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.
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-
 - 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 (2020-21)
March 2021 Examination**

Marks: 80

Duration: 3 hrs.

SN	Typology of Questions	Marks	Percentage
1	<p>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</p>	44	55%
2	<p>Applying: Solve problems to new situations by applying acquired knowledge, facts, techniques and rules in a different way</p>	19	23.75%
3	<p>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.</p>	17	21.25%
Total		80	100%

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 (2020-21)

Theory: 80 Marks

3 Hours

Project: 20 Marks

Units	Periods	Marks
Part A: Financial Accounting-1		
Unit-1: Theoretical Framework	25	12
Unit-2: Accounting Process	90	40
Part B: Financial Accounting-II		
Unit-3: Financial Statements of Sole Proprietorship from Complete and Incomplete Records	40	20
Unit-4: Computers in Accounting	05	08
Part C: Project Work		
	15	20

PART A: FINANCIAL ACCOUNTING - I

Unit-1: Theoretical Frame Work

Units/Topics	Learning Outcomes
Introduction to Accounting <ul style="list-style-type: none">Accounting- concept, objectives, advantages and limitations, types of accounting information; users of accounting information and their needs. Qualitative Characteristics of Accounting Information. Role of Accounting in Business.Basic Accounting Terms- Business Transaction, Capital, Drawings. Liabilities (Non Current and Current). Assets (Non Current, Current); Fixed assets (Tangible and Intangible), Expenditure (Capital and Revenue), Expense, Income, Profit, Gain, Loss, Purchase, Sales, Goods, Stock, Debtor, Creditor, Voucher, Discount (Trade discount and Cash Discount)	After going through this Unit, the students will be able to: <ul style="list-style-type: none">describe the meaning, significance, objectives, advantages and limitations of accounting in the modern 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.

<p>Theory Base of Accounting</p> <ul style="list-style-type: none"> • Fundamental accounting assumptions: GAAP: Concept • Business Entity, Money Measurement, Going Concern, Accounting Period, Cost Concept, Dual Aspect, Revenue Recognition, Matching, Full Disclosure, Consistency, Conservatism, Materiality and Objectivity • System of Accounting. Basis of Accounting: cash basis and accrual basis • Accounting Standards: Applicability in IndAS • Need of IFRS • Goods and Services Tax (GST): Characteristics and Objective. 	<ul style="list-style-type: none"> • explain that sales/purchases include both cash and credit sales/purchases relating to the accounting year. • 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 and objectives 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. • Understand the need of IFRS • Explain the meaning, objective and characteristic of GST.
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Unit-2: Accounting Process

Units/Topics	Learning Outcomes
<p>Recording of Business Transactions</p> <ul style="list-style-type: none"> • Voucher and Transactions: Source documents and Vouchers, Preparation of Vouchers, Accounting Equation Approach: Meaning and Analysis, Rules of Debit and Credit. (Traditional and Modern Approach) • Recording of Transactions: Books of Original 	<p>After going through this Unit, the students will be able to:</p> <ul style="list-style-type: none"> • 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

<p>Entry- Journal</p> <ul style="list-style-type: none"> • Special Purpose books: • Cash Book: Simple, cash book with bank column and petty cashbook • Purchases book • Sales book • Purchases return book • Sales return book <p>Note: Including trade discount, freight and cartage expenses for simple GST calculation.</p> <ul style="list-style-type: none"> • Ledger: Format, Posting from journal and subsidiary books, Balancing of accounts <p>Bank Reconciliation Statement:</p> <ul style="list-style-type: none"> • Need and preparation <p>Depreciation, Provisions and Reserves</p> <ul style="list-style-type: none"> • Depreciation: Concept, Features, Causes, factors • Other similar terms: Depletion and Amortisation • Methods of Depreciation: <ul style="list-style-type: none"> i. Straight Line Method (SLM) ii. Written Down Value Method (WDV) <p>Note: Excluding change of method</p> <ul style="list-style-type: none"> • Difference between SLM and WDV; Advantages of SLM and WDV • Accounting treatment of depreciation <ul style="list-style-type: none"> i. Charging to asset account ii. Creating provision for depreciation/accumulated depreciation account iii. Treatment for disposal of asset • Provisions and Reserves: Difference • Types of Reserves: <ul style="list-style-type: none"> i. Revenue reserve ii. Capital reserve iii. General reserve iv. Specific reserve v. Secret Reserve 	<p>accounting equation.</p> <ul style="list-style-type: none"> • explain the effect of a transaction (increase or decrease) on the assets, liabilities, capital, revenue and expenses. • 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.
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<ul style="list-style-type: none"> • Difference between capital and revenue reserve <p>Accounting for Bills of Exchange</p> <ul style="list-style-type: none"> • Bill of exchange and Promissory Note: Definition, Specimen, Features, Parties. • Difference between Bill of Exchange and Promissory Note • Terms in Bill of Exchange: <ul style="list-style-type: none"> i. Term of Bill ii. Accommodation bill (concept) iii. Days of Grace iv. Date of maturity v. Discounting of bill vi. Endorsement of bill vii. Bill after due date viii. Negotiation ix. Bill sent for collection x. Dishonour of bill • Accounting Treatment <p>Note: excluding accounting treatment for accommodation bill</p> <p>Trial balance and Rectification of Errors</p> <ul style="list-style-type: none"> • Trial balance: objectives and preparation <p>(Scope: Trial balance with balance method only)</p> <ul style="list-style-type: none"> • Errors: types-errors of omission, commission, principles, and compensating; their effect on Trial Balance. • Detection and rectification of errors; preparation of suspense account. 	<ul style="list-style-type: none"> • appreciate the method of asset disposal through the concerned asset account or by preparing asset disposal account. • appreciate the need for creating reserves and 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. • acquire the knowledge of using bills of exchange and promissory notes for financing business transactions; • understand the meaning and distinctive features of these instruments and develop the skills of their preparation. • state the meaning of different terms used in bills of exchange and their implication in accounting. • explain the method of recording of bill transactions. • 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.
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Part B: Financial Accounting - II

Unit 3: Financial Statements of Sole Proprietorship

Units/Topics	Learning Outcomes
<p>Financial Statements</p> <p>Meaning, objectives and importance; Revenue and Capital Receipts; Revenue and Capital Expenditure;</p>	<p>After going through this Unit, the students will be able to:</p> <ul style="list-style-type: none"> • state the meaning of financial statements the

<p>Deferred Revenue expenditure.</p> <p>Trading and Profit and Loss Account: Gross Profit, Operating profit and Net profit. Preparation.</p> <p>Balance Sheet: need, grouping and marshalling of assets and liabilities. Preparation.</p> <p>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.</p> <p>Preparation of Trading and Profit and Loss account and Balance Sheet of a sole proprietorship with adjustments.</p> <p>Incomplete Records</p> <p>Features, reasons and limitations.</p> <p>Ascertainment of Profit/Loss by Statement of Affairs method.</p>	<ul style="list-style-type: none"> • 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. • state the meaning of incomplete records and their uses and limitations.
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Unit 4: Computers in Accounting

Units/Topics	Learning Outcomes
<ul style="list-style-type: none"> • Introduction to computer and accounting information system {AIS}: Introduction to computers (elements, capabilities, limitations of computer system) • Automation of accounting process: meaning <p>Scope:</p> <p><i>(i) The scope of the unit is to understand accounting as an information system for the generation of accounting information and preparation of accounting reports.</i></p> <p><i>(ii) It is presumed that the working knowledge of any appropriate accounting software will be given to the students to help them learn basic accounting operations on computers.</i></p>	<p>After going through this Unit, the students will be able to:</p> <ul style="list-style-type: none"> • state the meaning of a computer, describe its components, capabilities and limitations. • state the meaning of accounting information system. • appreciate the need for use of computers in accounting for preparing accounting reports. • develop the understanding of comparing the manual and computerized accounting process and appreciate the advantages and limitations of automation.

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

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 |
| 3. A tailoring shop | 12. Kids wear | 21. A juice shop |
| 4. A canteen | 13. A Saree shop | 22. A school canteen |
| 5. A cake shop | 14. Artificial jewellery shop | 23. An ice cream parlour |
| 6. A confectionery shop | 15. A small restaurant | 24. A departmental store |
| 7. A tyre repair shop | 16. A sweet shop | 25. A flower shop |
| 8. A dry cleaner | 17. A grocery shop | 26. A gift shop |
| 9. A stationery shop | 18. A shoe shop | 27. A photostat 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 |
| 3. Electricity deposit | 21. Petty expenses |
| 4. Electricity bill | 22. Tea expenses |
| 5. Electricity fitting | 23. Packaging expenses |
| 6. Water bill | 24. Transport |
| 7. Water connection security deposit | 25. 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 |
| 18. Rates and Taxes | |

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 with the help of computers.

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 (2020-21)**

**Theory: 80 Marks
Project: 20 Marks**

3 hrs.

S N	Typology of Questions	Marks	Percentage
1	<p>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</p>	44	55%
3	<p>Applying: Solve problems to new situations by applying acquired knowledge, facts, techniques and rules in a different way.</p>	19	23.75%
4	<p>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.</p>	17	21.25%
TOTAL		80	100%

Accountancy (Code No. 055)
Class-XII (2020-21)

Theory: 80 Marks

3 Hours

Project: 20 Marks

Units		Periods	Marks
Part A	Accounting for Not-for-Profit Organizations, Partnership Firms and Companies		
	Unit 1. Financial Statements of Not-for-Profit Organizations	25	10
	Unit 2. Accounting for Partnership Firms	65	30
	Unit 3. Accounting for Companies	25	20
		115	60
Part B	Financial Statement Analysis		
	Unit 4. Analysis of Financial Statements	30	12
	Unit 5. Cash Flow Statement	20	8
		50	20
Part C	Project Work	10	20
	Project work will include:		
	Project File	4 Marks	
	Written Test	12 Marks (One Hour)	
	Viva Voce	4 Marks	
Or			
Part B	Computerized Accounting		
	Unit 4. Computerized Accounting	50	20
Part C	Practical Work	20	20
	Practical work will include:		
	Practical File 4 Marks		
	Practical Examination 12 Marks (One Hour)		
	Viva Voce 4 Marks		

Part A: Accounting for Not-for-Profit Organizations, Partnership Firms and Companies

Unit 1: Financial Statements of Not-for-Profit Organizations

Units/Topics	Learning Outcomes
<ul style="list-style-type: none"> Not-for-profit organizations: concept. 	After going through this Unit, the students will be

<ul style="list-style-type: none"> • Receipts and Payments Account: features and preparation. • Income and Expenditure Account: features, preparation of income and expenditure account and balance sheet from the given receipts and payments account with additional information. <p>Scope:</p> <p><i>(i) Adjustments in a question should not exceed 3 or 4 in number and restricted to subscriptions, consumption of consumables, funds and sale of assets/ old material/funds.</i></p> <p><i>(ii) Entrance/admission fees and general donations are to be treated as revenue receipts.</i></p> <p><i>(iii) Trading Account of incidental activities is not to be prepared.</i></p>	<p>able to:</p> <ul style="list-style-type: none"> • state the meaning of a Not-for-profit organisation and its distinction from a profit making entity. • state the meaning of receipts and payments account, and understanding its features. • develop the understanding and skill of preparing receipts and payments account. • state the meaning of income and expenditure account and understand its features. • develop the understanding and skill of preparing income and expenditure account and balance sheet of a not-for-profit organisation with the help of given receipts and payments account and additional information.
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Unit 2: Accounting for Partnership Firms

Units/Topics	Learning Outcomes
<ul style="list-style-type: none"> • 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: nature, factors affecting and methods of valuation - average profit, super profit and capitalization. <p>Note: <i>Interest on partner's loan is to be treated as a charge against profits.</i></p> <p>Goodwill to be adjusted through partners capital/ current account (AS 26)</p> <p>Accounting for Partnership firms - Reconstitution</p>	<p>After going through this Unit, the students will be able to:</p> <ul style="list-style-type: none"> • 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

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 and accumulated profits. 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 re-assessment of liabilities, treatment of reserves and accumulated profits
- **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 and reserves and preparation of balance sheet.
- Calculation of deceased partner's share of profit till the date of death.
- **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 memorandum balance sheet, piecemeal distribution, sale to a company and insolvency of partner(s)).

Note:

- (i) The realized value of each asset must be given at the time of dissolution.
- (ii) In case, the realization expenses are borne by a partner, clear indication should be given regarding the payment thereof.

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 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 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 and reserves on retirement of a partner.
- develop the skill of calculation of deceased partner's share till the time of his death.
- 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
<p>Accounting for Share Capital</p> <ul style="list-style-type: none"> • 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). • Accounting treatment of forfeiture and re-issue of shares. • Disclosure of share capital in the Balance Sheet of a company. <p>Accounting for Debentures</p> <ul style="list-style-type: none"> • Debentures: 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. <p>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).</p> <p><i>Note: Related sections of the Companies Act, 2013 will apply.</i></p>	<p>After going through this Unit, the students will be able to:</p> <ul style="list-style-type: none"> • 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
<p>Financial statements of a Company: 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)</p> <p>Note: <i>Exceptional items, extraordinary items and profit (loss) from discontinued operations are excluded.</i></p> <ul style="list-style-type: none"> • Financial Statement Analysis: Objectives, importance and limitations. • Tools for Financial Statement Analysis: Comparative statements, common size statements, cash flow analysis, ratio analysis. • Accounting Ratios: Meaning, Objectives, 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. • Activity Ratios: Inventory Turnover Ratio, Trade Receivables Turnover Ratio, Trade Payables Turnover Ratio and Working Capital Turnover Ratio. • Profitability Ratios: Gross Profit Ratio, Operating Ratio, Operating Profit Ratio, Net Profit Ratio and Return on Investment. 	<p>After going through this Unit, the students will be able to:</p> <ul style="list-style-type: none"> • develop the understanding of major headings 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'. • develop the understanding and skill of preparation of comparative and common size financial statements. • 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. • 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
<ul style="list-style-type: none"> • Meaning, objectives and preparation (as per AS 3 (Revised) (Indirect Method only) 	<p>After going through this Unit, the students will be able to:</p> <ul style="list-style-type: none"> • state the meaning and objectives of cash flow

<p>Note:</p> <p><i>(i) Adjustments relating to depreciation and amortization, profit or loss on sale of assets including investments, dividend (both final and interim) and tax.</i></p> <p><i>(ii) Bank overdraft and cash credit to be treated as short term borrowings.</i></p> <p><i>(iii) Current Investments to be taken as Marketable securities unless otherwise specified.</i></p>	<p>statement.</p> <ul style="list-style-type: none"> • develop the understanding of preparation of Cash Flow Statement using indirect method as per AS 3 with given adjustments.
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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

From session 2020-21 onwards, there would be only ONE project (specific) to be prepared.

Note: Kindly refer to the related Guidelines published by the CBSE.

OR

Part B: Computerised Accounting

Unit 3: 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.

Database Management System (DBMS)

- Concept and Features of DBMS.
- DBMS in Business Application.
- Generating Accounting Information - Payroll.

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 (2020-21)

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%

ECONOMICS (Code No. 030)

(2020-21)

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 (2020-21)

Theory: 80 Marks

3 Hours

Project: 20 Marks

Units		Marks	Periods
Part A	Statistics for Economics		
	Introduction	13	07
	Collection, Organisation and Presentation of Data		27
	Statistical Tools and Interpretation	27	41
		40	75
Part B	Introductory Microeconomics		
	Introduction	4	4
	Consumer's Equilibrium and Demand	13	32
	Producer Behaviour and Supply	13	26
	Forms of Market and Price Determination under perfect competition with simple applications	10	13
		40	75
Part C	Project Work	20	15

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

07 Periods

What is Economics?

Meaning, scope, functions and importance of statistics in Economics

Unit 2: Collection, Organisation and Presentation of data

27 Periods

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.

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

41 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

Measures of Dispersion - absolute dispersion standard deviation); relative dispersion co-efficient of variation)

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

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

Part B: Introductory Microeconomics

Unit 4: Introduction

4 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; opportunity cost.

Unit 5: Consumer's Equilibrium and Demand

32 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.

Unit 6: Producer Behaviour and Supply

26 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.

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.

13 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 (2020-21)
March 2021 Examination**

Marks: 80

Duration: 3 hrs.

SN	Typology of Questions	Marks	Percentage
1	<p>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</p>	44	55%
2	<p>Applying: Solve problems to new situations by applying acquired knowledge, facts, techniques and rules in a different way.</p>	18	22.5%
3	<p>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.</p>	18	22.5%
	Total	80	100%

ECONOMICS
CLASS - XII (2020-21)

Theory: 80 Marks
Project: 20 Marks

3 Hours

Units		Marks	Periods
Part A	Introductory Macroeconomics		
	National Income and Related Aggregates	10	23
	Money and Banking	6	8
	Determination of Income and Employment	12	22
	Government Budget and the Economy	6	15
	Balance of Payments	6	7
		40	75
Part B	Indian Economic Development		
	Development Experience (1947-90) and Economic Reforms since 1991	12	28
	Current Challenges facing Indian Economy	22	35
	Development Experience of India – A Comparison with Neighbours	06	12
	Theory Paper (40+40 = 80 Marks)	40	75
Part C	Project Work	20	15

Part A: Introductory Macroeconomics

Unit 1: National Income and Related Aggregates

23 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

8 Periods

Money - meaning and 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

Unit 3: Determination of Income and Employment

22 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 through Bank Rate, CRR, SLR, Repo Rate and Reverse Repo Rate, Open Market Operations, Margin requirement.

Unit 4: Government Budget and the Economy

15 Periods

Government budget - meaning, objectives and components.

Classification of receipts - revenue receipts and capital receipts; classification of expenditure – revenue expenditure and capital expenditure.

Measures of government deficit - revenue deficit, fiscal deficit, primary deficit their meaning.

Unit 5: Balance of Payments

7 Periods

Balance of payments account - meaning and components;

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

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

35 Periods

Poverty- absolute and relative; Main programmes for poverty alleviation: A critical assessment;

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

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

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

Infrastructure: Meaning and Types: Case Studies: Health: Problems and Policies- A critical assessment;

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

15 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 (2020-21)
March 2021 Examination**

Marks: 80

Duration: 3 hrs.

SN	Typology of Questions	Marks	Percentage
1	<p>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</p>	44	55%
2	<p>Applying: Solve problems to new situations by applying acquired knowledge, facts, techniques and rules in a different way.</p>	18	22.5%
3	<p>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.</p>	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

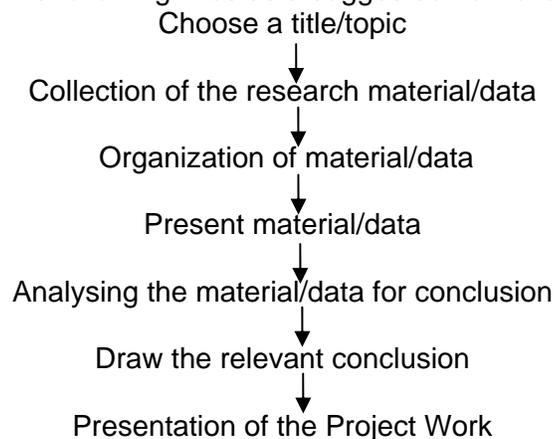
Role of the teacher:

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:



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

Revised Informatics Practices (2020-21) CLASS XI Code No. 065

1. **Prerequisite.** None

2. **Learning Outcomes**

At the end of this course, students will be able to:

- Identify the components of computer system.
- Create Python programs using different data types, lists and dictionaries.
- Understand database concepts and Relational Database Management Systems.
- Retrieve and manipulate data in RDBMS using Structured Query Language
- Identify the Emerging trends in the fields of Information Technology.

3. **Distribution of Marks and Periods**

Unit No	Unit Name	Marks	Periods		Total Period
			Theory	Practical	
1	Introduction to computer system	10	10	-	10
2	Introduction to Python	25	35	28	63
3	Database concepts and the Structured Query Language	30	23	17	40
4	Introduction to Emerging Trends	5	7	-	7
	Practical	30	-	-	-
	Total	100	75	45	120

4. **Unit Wise syllabus**

Unit 1: Introduction to Computer System

Introduction to computer and computing: evolution of computing devices, components of a computer system and their interconnections, Input/output devices.

Computer Memory: Units of memory, types of memory – primary and secondary, data deletion, its recovery and related security concerns.

Software: purpose and types – system and application software, generic and specific purpose software.

Unit 2: Introduction to Python

Basics of Python programming, Python interpreter - interactive and script mode, the structure of a program, indentation, identifiers, keywords, constants, variables, types of operators, precedence of operators, data types, mutable and immutable data types, statements, expressions, evaluation and comments, input and output statements, data type conversion, debugging.

Control Statements: if-else, for loop

Lists: list operations - creating, initializing, traversing and manipulating lists, list methods and built-in functions.

Dictionary: concept of key-value pair, creating, initializing, traversing, updating and deleting elements, dictionary methods and built-in functions.

Unit 3: Database concepts and the Structured Query Language

Database Concepts: Introduction to database concepts and its need, Database Management System.

Relational data model: Concept of domain, tuple, relation, candidate key, primary key, alternate key

Advantages of using Structured Query Language, Data Definition Language, Data Query Language and Data Manipulation Language, Introduction to MySQL, creating a database using MySQL, Data Types

Data Definition: CREATE TABLE

Data Query: SELECT, FROM, WHERE.

Data Manipulation: INSERT

Unit 4: Introduction to the Emerging Trends

Artificial Intelligence, Machine Learning, Natural Language Processing, Immersive experience (AR, VR), Robotics, Big data and its characteristics, Internet of Things (IoT), Sensors, Smart cities, Cloud Computing and Cloud Services (SaaS, IaaS, PaaS); Grid Computing, Block chain technology.

Practical Marks Distribution

S.No.	Unit Name	Marks
1	Problem solving using Python programming language	11
3	Creating database using MySQL and performing Queries	7
4	Practical file (minimum of 14 python programs, and 14 SQL queries)	7
5	Viva-Voce	5
	Total	30

5. Suggested Practical List

5.1 Programming in Python

1. To find average and grade for given marks.
2. To find sale price of an item with given cost and discount (%).
3. To calculate perimeter/circumference and area of shapes such as triangle, rectangle, square and circle.
4. To calculate Simple and Compound interest.
5. To calculate profit-loss for given Cost and Sell Price.
6. To calculate EMI for Amount, Period and Interest.
7. To calculate tax - GST / Income Tax.
8. To find the largest and smallest numbers in a list.
9. To find the third largest/smallest number in a list.
10. To find the sum of squares of the first 100 natural numbers.
11. To print the first 'n' multiples of given number.
12. Create a dictionary to store names of states and their capitals.

13. Create a dictionary of students to store names and marks obtained in 5 subjects.
14. To print the highest and lowest values in the dictionary.

5.3 Data Management: SQL Commands

15. To create a database
16. To create student table with the student id, class, section, gender, name, dob, and marks as attributes where the student id is the primary key.
17. To insert the details of at least 10 students in the above table.
18. To display the entire content of table.
19. To display Rno, Name and Marks of those students who are scoring marks more than 50.
20. To find the average of marks from the student table.
21. To find the number of students, who are from section 'A'.
22. To display the information all the students, whose name starts with 'AN' (Examples: ANAND, ANGAD,..)
23. To display Rno, Name, DOB of those students who are born between '2005-01-01' and '2005-12-31'.
24. To display Rno, Name, DOB, Marks, Email of those male students in ascending order of their names.
25. To display Rno, Gender, Name, DOB, Marks, Email in descending order of their marks.
26. To display the unique section available in the table.

Suggested material

NCERT Informatics Practices - Text book for class - XI (ISBN- 978-93-5292-148-5)

Excluded topics

- Nested loop(Chapter -3, Section - 3.13)
- Loading and saving NumPy array in text files (Chapter-6, Sections- 6.10 and 6.11)

Informatics Practices
CLASS XII
Code No. 065
2020-2021

1. Prerequisite: Informatics Practices – Class XI

2. Learning Outcomes

At the end of this course, students will be able to:

- Create Series, Data frames and apply various operations.
- Visualize data using relevant graphs.
- Design SQL queries using aggregate functions.
- Import/Export data between SQL database and Pandas.
- Learn terminology related to networking and internet.
- Identify internet security issues and configure browser settings.
- Understand the impact of technology on society including gender and disability issues.

3. Distribution of Marks and Periods

Unit No	Unit Name	Marks	Periods		Total Period
			Theory	Practical	
1	Data Handling using Pandas and Data Visualization	25	25	25	50
2	Database Query using SQL	25	20	17	37
3	Introduction to Computer Networks	10	12	0	12
4	Societal Impacts	10	14	-	14
	Project	-	-	7	7
	Practical	30	-	-	-
	Total	100	71	49	120

4. Unit Wise syllabus

Unit 1: Data Handling using Pandas -I

Introduction to Python libraries- Pandas, Matplotlib.

Data structures in Pandas - Series and Data Frames.

Series: Creation of Series from – ndarray, dictionary, scalar value; mathematical operations; Head and Tail functions; Selection, Indexing and Slicing.

Data Frames: creation - from dictionary of Series, list of dictionaries, Text/CSV files; display; iteration; Operations on rows and columns: add, select, delete, rename; Head and Tail functions; Indexing using Labels, Boolean Indexing;

Importing/Exporting Data between CSV files and Data Frames.

Data Visualization

Purpose of plotting; drawing and saving following types of plots using Matplotlib – line plot, bar graph, histogram

Customizing plots: adding label, title, and legend in plots.

Unit 2: Database Query using SQL

Math functions: POWER (), ROUND (), MOD ().

Text functions: UCASE ()/UPPER (), LCASE ()/LOWER (), MID ()/SUBSTRING ()/SUBSTR (), LENGTH (), LEFT (), RIGHT (), INSTR (), LTRIM (), RTRIM (), TRIM ().

Date Functions: NOW (), DATE (), MONTH (), MONTHNAME (), YEAR (), DAY (), DAYNAME ().

Aggregate Functions: MAX (), MIN (), AVG (), SUM (), COUNT (); using COUNT (*).

Querying and manipulating data using Group by, Having, Order by.

Unit 3: Introduction to Computer Networks

Introduction to networks, Types of network: LAN, MAN, WAN.

Network Devices: modem, hub, switch, repeater, router, gateway

Network Topologies: Star, Bus, Tree, Mesh.

Introduction to Internet, URL, WWW, and its applications- Web, email, Chat, VoIP.

Website: Introduction, difference between a website and webpage, static vs dynamic web page, web server and hosting of a website.

Web Browsers: Introduction, commonly used browsers, browser settings, add-ons and plug-ins, cookies.

Unit 4: Societal Impacts

Digital footprint, net and communication etiquettes, data protection, intellectual property rights (IPR), plagiarism, licensing and copyright, free and open source software (FOSS), cybercrime and cyber laws, hacking, phishing, cyber bullying, overview of Indian IT Act.

E-waste: hazards and management.

Awareness about health concerns related to the usage of technology.

Project Work

The aim of the class project is to create tangible and useful IT application. The learner may identify a real-world problem by exploring the environment. e.g. Students can visit shops/business places, communities or other organizations in their localities and enquire about functioning of the organization, and how data are generated, stored, and managed.

The learner can take data stored in csv or database file and analyze using Python libraries and generate appropriate charts to visualize.

If an organization is maintaining data offline, then the learner should create a database using MySQL and store the data in tables. Data can be imported in Pandas for analysis and visualization.

Learners can use Python libraries of their choice to develop software for their school or any other social good.

Learners should be sensitized to avoid plagiarism and violation of copyright issues while working on projects. Teachers should take necessary measures for this. Any resources (data, image etc.) used in the project must be suitably referenced.

The project can be done individually or in groups of 2 to 3 students. The project should be started by students at least 6 months before the submission deadline.

Practical Marks Distribution

S.No.	Unit Name	Marks
1	Programs using Pandas and Matplotlib	8
2	SQL Queries	7
3	Practical file (minimum of 15 programs based on Pandas, 4 based on Matplotlib and 15 SQL queries must be included)	5
4	Project Work (using concepts learned in class XI and XII)	5
5	Viva-Voce	5
	TOTAL	30

5. Suggested Practical List

5.1 Data Handling

1. Create a panda's series from a dictionary of values and a ndarray
2. Given a Series, print all the elements that are above the 75th percentile.
3. Create a Data Frame quarterly sales where each row contains the item category, item name, and expenditure. Group the rows by the category and print the total expenditure per category.
4. Create a data frame for examination result and display row labels, column labels data types of each column and the dimensions
5. Filter out rows based on different criteria such as duplicate rows.

6. Importing and exporting data between pandas and CSV file

5.2 Visualization

1. Given the school result data, analyses the performance of the students on different parameters, e.g subject wise or class wise.
2. For the Data frames created above, analyze, and plot appropriate charts with title and legend.
3. Take data of your interest from an open source (e.g. data.gov.in), aggregate and summarize it. Then plot it using different plotting functions of the Matplotlib library.

5.3 Data Management

1. Create a student table with the student id, name, and marks as attributes where the student id is the primary key.
2. Insert the details of a new student in the above table.
3. Delete the details of a student in the above table.
4. Use the select command to get the details of the students with marks more than 80.
5. Find the min, max, sum, and average of the marks in a student marks table.
6. Find the total number of customers from each country in the table (customer ID, customer Name, country) using group by.
7. Write a SQL query to order the (student ID, marks) table in descending order of the marks.

PHYSICAL EDUCATION (048)
Class XII (2020–21)
(RATIONALIZED)

Theory

Max. Marks 70

Unit I Planning in Sports

- Meaning & Objectives Of Planning
- Various Committees & its Responsibilities (pre; during & post)
- Tournament – Knock-Out, League Or Round Robin & Combination
- Procedure To Draw Fixtures – Knock-Out (Bye & Seeding) & League (Staircase & Cyclic)

Unit II Sports & Nutrition

- Balanced Diet & Nutrition: Macro & Micro Nutrients
- Nutritive & Non-Nutritive Components Of Diet
- Eating For Weight Control – A Healthy Weight, The Pitfalls of Dieting, Food Intolerance & Food Myths

Unit III Yoga & Lifestyle

- Asanas as preventive measures
- Obesity: Procedure, Benefits & contraindications for Vajrasana, Hastasana, Trikonasana, Ardh Matsyendrasana
- Diabetes: Procedure, Benefits & contraindications for Bhujangasana, Paschimottasana, Pavanuktasana, Ardh Matsyendrasana
- Asthema: Procedure, Benefits & contraindications for Sukhasana, Chakrasana, Gomukhasana, Parvatasana, Bhujangasana, Paschimottasana, Matsyasana
- Hypertension: Tadasana, Vajrasana, Pavanuktasana, Ardha Chakrasana, Bhujangasana, Sharasana

Unit IV Physical Education & Sports for CWSN (Children With Special Needs - *Divyang*)

- Concept of Disability & Disorder
- Types of Disability, its causes & nature (cognitive disability, intellectual disability, physical disability)
- Types of Disorder, its cause & nature (ADHD, SPD, ASD, ODD, OCD)
- Disability Etiquettes
- Strategies to make Physical Activities assessable for children with special need.

Unit V Children & Women in Sports

- Motor development & factors affecting it
- Exercise Guidelines at different stages of growth & Development
- Common Postural Deformities - Knock Knee; Flat Foot; Round Shoulders; Lordosis, Kyphosis, Bow Legs and Scoliosis and their corrective measures
- Sports participation of women in India

Unit VI Test & Measurement in Sports

- Motor Fitness Test – 50 M Standing Start, 600 M Run/Walk, Sit & Reach, Partial Curl Up, Push Ups (Boys), Modified Push Ups (Girls), Standing Broad Jump, Agility – 4x10 M Shuttle Run
- Measurement of Cardio Vascular Fitness – Harvard Step Test/Rockport Test -
Computation of Fitness Index: $\frac{\text{Duration of the Exercise in Seconds} \times 100}{5.5 \times \text{Pulse count of 1-1.5 Min after Exercise}}$
- Rikli & Jones - Senior Citizen Fitness Test
 1. Chair Stand Test for lower body strength
 2. Arm Curl Test for upper body strength
 3. Chair Sit & Reach Test for lower body flexibility
 4. Back Scratch Test for upper body flexibility
 5. Eight Foot Up & Go Test for agility
 6. Six Minute Walk Test for Aerobic Endurance

Unit VII Physiology & Injuries in Sports

- Physiological factor determining component of Physical Fitness
- Effect of exercise on Cardio Respiratory System
- Effect of exercise on Muscular System
- Sports injuries: Classification (Soft Tissue Injuries:(Abrasion, Contusion, Laceration, Incision, Sprain & Strain) Bone & Joint Injuries: (Dislocation, Fractures: Stress Fracture, Green Stick, Communated, Transverse Oblique & Impacted) Causes, Prevention&treatment
- First Aid – Aims & Objectives

Unit VIII Biomechanics & Sports

- Meaning and Importance of Biomechanics in Sports
- Types of movements (Flexion, Extension, Abduction & Adduction)
- Newton's Law of Motion & its application in sports

Unit IX Psychology & Sports

- Personality; its definition & types – Trait & Types (Sheldon & Jung Classification) & Big Five Theory
- Motivation, its type & techniques
- Meaning, Concept & Types of Aggressions in Sports

Unit X Training in Sports

- Strength – Definition, types & methods of improving Strength – Isometric, Isotonic & Isokinetic
- Endurance - Definition, types & methods to develop Endurance – Continuous Training, Interval Training & Fartlek Training
- Speed – Definition, types & methods to develop Speed – Acceleration Run & Pace Run
- Flexibility – Definition, types & methods to improve flexibility
- Coordinative Abilities – Definition & types

Practical

Max. Marks 30

- | | |
|---|-----------|
| 01. Physical Fitness Test | - 6 Marks |
| 02. Proficiency in Games and Sports (Skill of any one Game of choice from the given list*)- 7 Marks | |
| 03. Yogic Practices | - 7 Marks |
| 04. Record File ** | - 5 Marks |
| 05. Viva Voce (Health/ Games & Sports/ Yoga) | - 5 Marks |

* Basketball, Football, Kabaddi, Kho-Kho, Volleyball, Handball, Hockey, Cricket, Bocce & Unified Basketball [CWSN (Children With Special Needs - Divyang)]

****Record File shall include:**

Practical-1: Fitness tests administration for all items.

Practical-2: Procedure for Asanas, Benefits & Contraindication for any two Asanas for each lifestyle disease.

Practical-3: Any one game of your choice out of the list above. Labelled diagram of field & equipment (Rules, Terminologies & Skill)

Revised MATHEMATICS (XI-XII)

(Code No. 041)

Session – 2020-21

The Syllabus in the subject of Mathematics has undergone changes from time to time in accordance with growth of the subject and emerging needs of the society. Senior Secondary stage is a launching stage from where the students go either for higher academic education in Mathematics or for professional courses like Engineering, Physical and Biological science, Commerce or Computer Applications. The present revised syllabus has been designed in accordance with National Curriculum Framework 2005 and as per guidelines given in Focus Group on Teaching of Mathematics 2005 which is to meet the emerging needs of all categories of students. Motivating the topics from real life situations and other subject areas, greater emphasis has been laid on application of various concepts.

Objectives

The broad objectives of teaching Mathematics at senior school stage intend to help the students:

- to acquire knowledge and critical understanding, particularly by way of motivation and visualization, of basic concepts, terms, principles, symbols and mastery of underlying processes and skills.
- to feel the flow of reasons while proving a result or solving a problem.
- to apply the knowledge and skills acquired to solve problems and wherever possible, by more than one method.
- to develop positive attitude to think, analyze and articulate logically.
- to develop interest in the subject by participating in related competitions.
- to acquaint students with different aspects of Mathematics used in daily life.
- to develop an interest in students to study Mathematics as a discipline.
- to develop awareness of the need for national integration, protection of environment, observance of small family norms, removal of social barriers, elimination of gender biases.
- to develop reverence and respect towards great Mathematicians for their contributions to the field of Mathematics.

COURSE STRUCTURE
CLASS XI (2020-21)

One Paper

Total Periods–168 [35 Minutes Each]

Three Hours

Max Marks: 80

No.	Units	No. of Periods	Marks
I.	Sets and Functions	43	23
II.	Algebra	41	30
III.	Coordinate Geometry	33	10
IV.	Calculus	30	07
V.	Statistics and Probability	21	10
	Total	168	80
	Internal Assessment		20

*No chapter/unit-wise weightage. Care to be taken to cover all the chapters.

Unit-I: Sets and Functions

1. Sets

(14) Periods

Sets and their representations. Empty set. Finite and Infinite sets. Equal sets. Subsets. Subsets of a set of real numbers especially intervals (with notations). Power set. Universal set. Venn diagrams. Union and Intersection of sets.

2. Relations & Functions

(15) Periods

Ordered pairs. Cartesian product of sets. Number of elements in the Cartesian product of two finite sets. Cartesian product of the set of reals with itself ($\mathbb{R} \times \mathbb{R}$ only). Definition of relation, pictorial diagrams, domain, co-domain and range of a relation. Function as a special type of relation. Pictorial representation of a function, domain, co-domain and range of a function. Real valued functions, domain and range of these functions, constant, identity, polynomial, rational, modulus, signum, exponential, logarithmic and greatest integer functions, with their graphs.

3. Trigonometric Functions

(14) Periods

Positive and negative angles. Measuring angles in radians and in degrees and conversion from one measure to another. Definition of trigonometric functions with the help of unit circle. Truth of the identity $\sin^2x + \cos^2x = 1$, for all x . Signs of trigonometric functions. Domain and range of trigonometric functions and their graphs. Expressing $\sin(x \pm y)$ and $\cos(x \pm y)$ in terms of $\sin x$, $\sin y$, $\cos x$ & $\cos y$ and their simple applications. Deducing identities like the following:

$$\tan(x \pm y) = \frac{\tan x \pm \tan y}{1 \mp \tan x \tan y}, \cot(x \pm y) = \frac{\cot x \cot y \mp 1}{\cot y \pm \cot x}$$

$$\sin \alpha \pm \sin \beta = 2 \sin \frac{1}{2}(\alpha \pm \beta) \cos \frac{1}{2}(\alpha \mp \beta)$$

$$\cos \alpha + \cos \beta = 2 \cos \frac{1}{2}(\alpha + \beta) \cos \frac{1}{2}(\alpha - \beta)$$

$$\cos \alpha - \cos \beta = -2 \sin \frac{1}{2}(\alpha + \beta) \sin \frac{1}{2}(\alpha - \beta)$$

Identities related to $\sin 2x$, $\cos 2x$, $\tan 2x$, $\sin 3x$, $\cos 3x$ and $\tan 3x$.

Unit-II: Algebra

1. Complex Numbers and Quadratic Equations

(10) Periods

Need for complex numbers, especially $\sqrt{-1}$, to be motivated by inability to solve some of the quadratic equations. Algebraic properties of complex numbers. Argand plane. Statement of Fundamental Theorem of Algebra, solution of quadratic equations (with real coefficients) in the complex number system.

2. Linear Inequalities

(15) Periods

Linear inequalities. Algebraic solutions of linear inequalities in one variable and their representation on the number line. Graphical solution of linear inequalities in two variables. Graphical method of finding a solution of system of linear inequalities in two variables.

3. Permutations and Combinations (8) Periods

Fundamental principle of counting. Factorial n . ($n!$) Permutations and combinations, formula for ${}^n P_r$ and ${}^n C_r$, simple applications.

4. Sequence and Series (8) Periods

Sequence and Series. Arithmetic Progression (A. P.). Arithmetic Mean (A.M.) Geometric Progression (G.P.), general term of a G.P., sum of n terms of a G.P., infinite G.P. and its sum, geometric mean (G.M.), relation between A.M. and G.M.

Unit-III: Coordinate Geometry

1. Straight Lines (8) Periods

Brief recall of two dimensional geometry from earlier classes. Slope of a line and angle between two lines. Various forms of equations of a line: parallel to axis, point -slope form, slope-intercept form, two-point form, intercept form and normal form. General equation of a line. Distance of a point from a line.

2. Conic Sections (15) Periods

Sections of a cone: circles, ellipse, parabola, hyperbola. Standard equations and simple properties of parabola, ellipse and hyperbola. Standard equation of a circle.

3. Introduction to Three-dimensional Geometry (10) Periods

Coordinate axes and coordinate planes in three dimensions. Coordinates of a point. Distance between two points and section formula.

Unit-IV: Calculus

1. Limits and Derivatives (30) Periods

Derivative introduced as rate of change both as that of distance function and geometrically. Intuitive idea of limit. Limits of polynomials and rational functions trigonometric, exponential and logarithmic functions. Definition of derivative relate it to slope of tangent of the curve, derivative of sum, difference, product and quotient of functions. Derivatives of polynomial and trigonometric functions.

Unit-V: Statistics and Probability

1. Statistics

(11) Periods

Measures of Dispersion: Range, Mean deviation, variance and standard deviation of ungrouped/grouped data.

2. Probability

(10) Periods

Random experiments; outcomes, sample spaces (set representation). Events; occurrence of events, 'not', 'and' and 'or' events, exhaustive events, mutually exclusive events, Probability of an event, probability of 'not', 'and' and 'or' events.

MATHEMATICS
QUESTION PAPER DESIGN
CLASS – XI (2020-21)

Time : 3 Hours

Max. Marks: 80

S. No.	Typology of Questions	Total Marks	% Weight age
1	<p>Remembering: Exhibit memory of previously learned material by recalling facts, terms, basic concepts, and answers.</p> <p>Understanding: Demonstrate understanding of facts and ideas by organizing, comparing, translating, interpreting, giving descriptions, and stating main ideas</p>	44	55
2	<p>Applying: Solve problems to new situations by applying acquired knowledge, facts, techniques and rules in a different way.</p>	20	25
3	<p>Analysing : Examine and break information into parts by identifying motives or causes. Make inferences and find evidence to support generalizations</p> <p>Evaluating: Present and defend opinions by making judgments about information, validity of ideas, or quality of work based on a set of criteria.</p> <p>Creating: Compile information together in a different way by combining elements in a new pattern or proposing alternative solutions</p>	16	20
	Total	80	100

- No chapter wise weightage. Care to be taken to cover all the chapters*
- Suitable internal variations may be made for generating various templates keeping the overall weightage to different form of questions and typology of questions same.*

Choice(s):

There will be no overall choice in the question paper.

However, 33% internal choices will be given in all the sections

INTERNAL ASSESSMENT	20 MARKS
Periodic Tests (Best 2 out of 3 tests conducted)	10 Marks
Mathematics Activities	10 Marks

Note: Please refer the guidelines given under XII Mathematics Syllabus:

CLASS-XII
(2020-21)

One Paper

Max Marks:80

No.	Units	No. of Periods	Marks
I.	Relations and Functions	17	08
II.	Algebra	35	10
III.	Calculus	57	35
IV.	Vectors and Three - Dimensional Geometry	26	14
V.	Linear Programming	13	05
VI.	Probability	20	08
	Total	168	80
	Internal Assessment		20

Unit-I: Relations and Functions

1. Relations and Functions 9 Periods

Types of relations: reflexive, symmetric, transitive and equivalence relations. One to one and onto functions.

2. Inverse Trigonometric Functions 8 Periods

Definition, range, domain, principal value branch.

Unit-II: Algebra

1. Matrices 17 Periods

Concept, notation, order, equality, types of matrices, zero and identity matrix, transpose of a matrix, symmetric and skew symmetric matrices. Operation on matrices: Addition and multiplication and multiplication with a scalar. Simple properties of addition, multiplication and scalar multiplication. Non-commutativity of multiplication of matrices, Invertible matrices; (Here all matrices will have real entries).

2. Determinants

18 Periods

Determinant of a square matrix (up to 3 x 3 matrices), minors, co-factors and applications of determinants in finding the area of a triangle. Adjoint and inverse of a square matrix. solving system of linear equations in two or three variables (having unique solution) using inverse of a matrix.

Unit-III: Calculus

1. Continuity and Differentiability

16 Periods

Continuity and differentiability, derivative of composite functions, chain rule, derivative of inverse trigonometric functions, derivative of implicit functions. Concept of exponential and logarithmic functions.

Derivatives of logarithmic and exponential functions. Logarithmic differentiation, derivative of functions expressed in parametric forms. Second order derivatives.

2. Applications of Derivatives

7 Periods

Applications of derivatives: increasing/decreasing functions, tangents and normals, maxima and minima (first derivative test motivated geometrically and second derivative test given as a provable tool). Simple problems (that illustrate basic principles and understanding of the subject as well as real-life situations).

3. Integrals

15 Periods

Integration as inverse process of differentiation. Integration of a variety of functions by substitution, by partial fractions and by parts, Evaluation of simple integrals of the following types and problems based on them.

$$\int \frac{dx}{x^2 \pm a^2}, \int \frac{dx}{\sqrt{x^2 \pm a^2}}, \int \frac{dx}{\sqrt{a^2 - x^2}}, \int \frac{dx}{ax^2 + bx + c}, \int \frac{dx}{\sqrt{ax^2 + bx + c}}$$
$$\int \frac{px + q}{ax^2 + bx + c} dx, \int \frac{px + q}{\sqrt{ax^2 + bx + c}} dx, \int \sqrt{a^2 \pm x^2} dx, \int \sqrt{x^2 - a^2} dx$$

Fundamental Theorem of Calculus (without proof). Basic properties of definite integrals and evaluation of definite integrals.

4. Applications of the Integrals

9 Periods

Applications in finding the area under simple curves, especially lines, parabolas; area of circles /ellipses (in standard form only) (the region should be clearly identifiable).

5. Differential Equations

10 Periods

Definition, order and degree, general and particular solutions of a differential equation. Solution of differential equations by method of separation of variables, solutions of homogeneous differential equations of first order and first degree of the type: $\frac{dy}{dx} = f(y/x)$. Solutions of linear differential equation of the type:

$$\frac{dy}{dx} + py = q, \text{ where } p \text{ and } q \text{ are functions of } x \text{ or constant.}$$

Unit-IV: Vectors and Three-Dimensional Geometry

1. Vectors

13 Periods

Vectors and scalars, magnitude and direction of a vector. Direction cosines and direction ratios of a vector. Types of vectors (equal, unit, zero, parallel and collinear vectors), position vector of a point, negative of a vector, components of a vector, addition of vectors, multiplication of a vector by a scalar, position vector of a point dividing a line segment in a given ratio. Definition, Geometrical Interpretation, properties and application of scalar (dot) product of vectors, vector (cross) product of vectors.

2. Three - dimensional Geometry

13 Periods

Direction cosines and direction ratios of a line joining two points. Cartesian equation and vector equation of a line, coplanar and skew lines, shortest distance between two lines. Cartesian and vector equation of a plane. Distance of a point from a plane.

Unit-V: Linear Programming

1. Linear Programming

13 Periods

Introduction, related terminology such as constraints, objective function, optimization, different types of linear programming (L.P.) problems. graphical method of solution for problems in two variables, feasible and infeasible regions (bounded), feasible and infeasible solutions, optimal feasible solutions (up to three non-trivial constraints).

Unit-VI: Probability

1. Probability

20 Periods

Conditional probability, multiplication theorem on probability, independent events, total probability, Bayes' theorem, Random variable and its probability distribution.

Prescribed Books:

- 1) Mathematics Textbook for Class XI, NCERT Publications
- 2) Mathematics Part I - Textbook for Class XII, NCERT Publication
- 3) Mathematics Part II - Textbook for Class XII, NCERT Publication
- 4) Mathematics Exemplar Problem for Class XI, Published by NCERT
- 5) Mathematics Exemplar Problem for Class XII, Published by NCERT
- 6) Mathematics Lab Manual class XI, published by NCERT
- 7) Mathematics Lab Manual class XII, published by NCERT

MATHEMATICS (Code No. - 041)
QUESTION PAPER DESIGN CLASS - XII
(2020 - 21)

Time: 3 hours

Max. Marks: 80

S. No.	Typology of Questions	Total Marks	% Weightage
1	<p>Remembering: Exhibit memory of previously learned material by recalling facts, terms, basic concepts, and answers.</p> <p>Understanding: Demonstrate understanding of facts and ideas by organizing, comparing, translating, interpreting, giving descriptions, and stating main ideas</p>	44	55
2	<p>Applying: Solve problems to new situations by applying acquired knowledge, facts, techniques and rules in a different way.</p>	20	25
3	<p>Analysing : Examine and break information into parts by identifying motives or causes. Make inferences and find evidence to support generalizations</p> <p>Evaluating: Present and defend opinions by making judgments about information, validity of ideas, or quality of work based on a set of criteria.</p> <p>Creating: Compile information together in a different way by combining elements in a new pattern or proposing alternative solutions</p>	16	20
	Total	80	100

- No chapter wise weightage. Care to be taken to cover all the chapters*
- Suitable internal variations may be made for generating various templates keeping the overall weightage to different form of questions and typology of questions same.*

Choice(s):

There will be no overall choice in the question paper.

However, 33% internal choices will be given in all the sections

INTERNAL ASSESSMENT	20 MARKS
Periodic Tests (Best 2 out of 3 tests conducted)	10 Marks
Mathematics Activities	10 Marks

Note: For activities NCERT Lab Manual may be referred

Conduct of Periodic Tests:

Periodic Test is a Pen and Paper assessment which is to be conducted by the respective subject teacher. The format of periodic test must have questions items with a balance mix, such as, very short answer (VSA), short answer (SA) and long answer (LA) to effectively assess the knowledge, understanding, application, skills, analysis, evaluation and synthesis. Depending on the nature of subject, the subject teacher will have the liberty of incorporating any other types of questions too. The modalities of the PT are as follows:

- a) **Mode:** The periodic test is to be taken in the form of pen-papertest.
- b) **Schedule:** In the entire Academic Year, three Periodic Tests in each subject may be conducted as follows:

Test	Pre Mid-term (PT-I)	Mid-Term (PT-II)	Post Mid-Term (PT-III)
Tentative Month	July-August	November	December-January

This is only a suggestive schedule and schools may conduct periodic tests as per their convenience. The winter bound schools would develop their own schedule with similar time gaps between two consecutive tests.

- c) **Average of Marks:** Once schools complete the conduct of all the three periodic tests, they will convert the weightage of each of the three tests into ten marks each for identifying best two tests. The best two will be taken into consideration and the average of the two shall be taken as the final marks for PT.
- d) The school will ensure simple documentation to keep a record of performance as suggested in detail circular no.Acad-05/2017.
- e) **Sharing of Feedback/Performance:** The students' achievement in each test must be shared with the students and their parents to give them an overview of the level of learning that has taken place during different periods. Feedback will help parents formulate interventions (conducive ambience, support materials, motivation and morale-boosting) to further enhance learning. A teacher, while sharing the feedback with student or parent, should be empathetic, non-judgmental and motivating. It is recommended that the teacher share best examples/performances of IA with the class to motivate all learners.

Assessment of Activity Work:

Through out the year any 10 activities shall be performed by the student from the activities given in the NCERT Laboratory Manual for the respective class (XI or XII) which is available on the link : <http://www.ncert.nic.in/exemplar/labmanuals.html> a record of the same may be kept by the student. An year end test on the activity may be conducted

The weightage are as under:

- The activities performed by the student through out the year and record keeping : 5 marks
- Assessment of the activity performed during the year end test: 3 marks
- Viva-voce : 2 marks

ENGLISH (CORE)- 301
RATIONALISED CURRICULUM (2020-21)

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, arguing a case, etc. write formal/informal letters and applications for different purposes
- make use of contextual clues to infer meanings of unfamiliar vocabulary
- select, compile and collate information for an oral presentation
- produce unified paragraphs with adequate details and support
- use grammatical structures accurately and appropriately
- write items related to the workplace (minutes, memoranda, notices, summaries, reports etc.
- filling up of forms, preparing CV, e-mail messages., making notes from reference materials, 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 on the 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 to professional 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.

I. 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 wide ranging 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 the purpose 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.

II. Guidelines for Assessment in Listening and Speaking Skills

i. Activities:

- Activities for listening and speaking available at www.cbseacademic.in can be used for developing listening and speaking skills of students.

- Subject teachers should also 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:

- i. Interactive competence (Initiation & turn taking, relevance to the topic).
- ii. Fluency (cohesion, coherence and speed of delivery).
- iii. Pronunciation
- iv. Language (accuracy and vocabulary).

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.

III. Record keeping:

The record of the activities done and the marks given must be kept for three months after the declaration of result, for any random checking by the Board.

No recording of speaking skills is to be sent to the Board.

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 admission into 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 variety of 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 who can 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 world presented 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 with texts, 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 (2020-21)

PART A - 40 MARKS

Reading

18 Marks

I. Multiple Choice questions based on 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. Ten out of eleven questions to be done. **(10x1=10 Marks)**

II. Multiple Choice questions based on one unseen **case-based** factual passage with verbal/visual inputs like statistical data, charts etc. Eight out of Nine questions to be done. **(8x1=8 Marks)**

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

Grammar

8 Marks

III. Multiple choice questions on Gap filling (Determiners, Tenses)

IV. Multiple choice questions on re-ordering/transformation of sentences

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

Literature Section

14 Marks

V. Multiple Choice questions from an extract from Poetry from **Hornbill** to assess comprehension and appreciation. Any 1 out of 2 extracts to be done. **(3x1=3)**

VI. Multiple Choice questions based on two Prose extracts, out of the three given, from Prose (**Hornbill as well as Snapshots** to assess comprehension and appreciation. **(6x1=6)**

VII. Text based Multiple Choice Questions to assess comprehension, analysis and interpretation, from Prose and Poetry. Five questions out of six to be done. **(5x1=5)**

PART B - 40 MARKS

Reading Section:

8 Marks

Q1. Note Making and Summarization based on a passage of approximately 200-250 words.

- I. Note Making: **5 Marks**
- Title: 1
 - Numbering and indenting: 1
 - Key/glossary: 1
 - Notes: 2
- II. Summary (up to 50 words): **3 Marks**
- Content: 1
 - Expression: 1

Writing Section:

16 Marks

Q2. Short writing task **-Notice** writing up to 50 words. One out of the two given questions to be answered (**3 Marks**: Format : 1 / Content : 1 / Expression : 1)

Q3. 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)

Q4. Letters based on verbal/visual input, to be answered in 120-150 words. Business or official letters (for making enquiries, registering complaints, asking for and giving information, placing orders and sending replies), letter to the school or college authorities, regarding admissions, school issues, requirements / suitability of courses, etc. One out of the two given questions to be answered (**5 Marks**: Format: 1 / Content: 2 / Expression: 2)

Q5 .Writing composition based on visual/verbal inputs in 120-150 words. May be descriptive / argumentative in nature such as **speech/debate**. 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)

Literature Section:

16 Marks

Q6. **Two** Short answer type question(**one from Prose and one from Poetry from the book Hornbill**), **out of four**, to be answered in 30-40 words. Questions should elicit inferential responses through critical thinking. (**2x2=4**)

Q7. One Short answer type question, from **Prose (Snapshots)**, to be answered in 40-50 words. Questions should elicit inferential responses through critical thinking. Any 1 out of 2 questions to be done. **(1x2=2)**

Q 8. One Long answer type question, from **Prose/poetry (Hornbill)**, 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)**

Q.9 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.**(1x5=5)**

Deleted Topics

Writing

- **Classified Advertisements,**
- **Letters to the editor (giving suggestions/opinions on an issue) Provide realistic context in the form of newspaper report/article to which the students may respond.**
- **Application for a job with a bio-data or résumé**
- **Article & Report Writing**
- **Narrative**

Grammar

- **Modals**
- **Clauses**
- **Change of Voice**
- **Error Correction, editing task/cloze passages**

Literature

Hornbill

- ***Father To Son***
- ***The Adventure***

Snapshots

- ***The Ghat of the Only World***
- ***The Tale of Melon City***

Prescribed Books

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

2. Snapshots: Supplementary Reader published by National Council of Education Research and Training, New Delhi

Question Paper Design 2020-21

English CORE XI (Code No. 301)

Section	Competencies	Total marks	%
Reading Comprehension	Conceptual understanding, decoding, Analyzing, inferring, interpreting, appreciating, literary, conventions and vocabulary, summarizing and using appropriate format/s	26	32.5%
Creative Writing Skills and Grammar	Conceptual Understanding, application of rules, Analysis, Reasoning, appropriacy of style and tone, using appropriate format and fluency, inference, analysis, evaluation and creativity	24	30%
Literature Textbooks and Supplementary Reading Text	Recalling, reasoning, appreciating literary convention, inference, analysis, creativity with fluency	30	37.5%
	TOTAL	80	100%
Assessment of Listening and Speaking Skills		20	-
	GRAND TOTAL	100	

ENGLISH CORE (CODE NO. 301)

CLASS – XII 2020-21

PART A 40 MARKS

Reading Comprehension 20 Marks

I. Multiple Choice questions based on 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. Ten out of eleven questions to be done. **(10x1=10 Marks)**

II. Multiple Choice questions based on one unseen **case-based** factual passage with verbal/visual inputs like statistical data, charts, newspaper report etc. Ten out of eleven questions to be done. **(10x1=10 Marks)**

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

Literature 20 Marks

III. Multiple Choice Questions based on two prose extracts, one each from the books **Flamingo and Vistas**, to assess comprehension and appreciation. Refer to the lines to answer questions based on the given extract. Any 2 out of 3 extracts to be done. **(8x1=8)**

IV. Multiple Choice Questions based on a poetry extract from the book **Flamingo** to assess comprehension, analysis and inference. Refer to the lines to answer questions based on the given extract. Any 1 out of 2 extracts to be done. **(4x1=4)**

VI. Text based questions to assess comprehension, analysis, inference and interpretation from the books **Flamingo and Vistas**. Eight out of ten questions to be done. **(8x1=8)**

PART B (SUBJECTIVE QUESTIONS) - 40 MARKS

Writing Section: 16 Marks

Q1. Short writing task –Notice/Advertisement up to 50 words. One out of the two given questions to be answered.(3 Marks: Format : 1 / Content : 1 / Expression : 1).

Q2. Short writing task –Formal/Informal Invitation and Reply up to 50 words.One out of the two given questions to be answered.(3 Marks: Format : 1 / Content : 1 / Expression : 1)

Q3. Letters based on verbal/visual input, to be answered in approximately 120-150 words. Letter types include application for a job, Letters to the editor (giving suggestions or opinion on issues of public interest) . One out of the two given questions to be answered (5 Marks :Format: 1 / Content: 2 / Expression: 2)

Q4. 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 answered (5Marks:Format : 1 / Content : 2 / Expression : 2)

Literature Section: 24 Marks

Q6. **Five** Short answer type question, **out of six, from Prose and Poetry from the book Flamingo**, to be answered in 30-40 words. Questions should elicit inferential responses through critical thinking.(5x2=10)

Q7. **Two** Short answer type question ,out of three, from **Prose (Vistas)**, to be answered in 30-40 words. Questions should elicit inferential responses through critical thinking. (2x2=4)

Q 8. **One** Long answer type question, from **Prose/poetry (Flamingo)**, 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)

Q.9 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)

Prescribed Books

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

Deleted Topics

Reading

Note Making & Summarizing

Literature

FLAMINGO

- | | |
|-----------------------|---------------------|
| 1. Poets and Pancakes | 1. A Roadside Stand |
| 2. The Interview | |
| 3. Going Places | |

VISTAS

1. The Tiger King
2. Journey to the end of the Earth
3. Memories of Childhood

Writing

- Poster making
- Business or official letters (for making enquiries, registering complaints, asking for and giving information, placing orders and sending replies)
- Speech, Debate

Question Paper Design 2020-21

English CORE XII (Code No. 301)

Section	Competencies	Total marks	%
Reading Comprehension	Conceptual understanding, decoding, Analyzing, inferring, interpreting, appreciating, literary, conventions and vocabulary, summarizing and using appropriate format/s	20	25%
Creative Writing Skills	Conceptual Understanding, application of rules, Analysis, Reasoning, appropriacy of style and tone, using appropriate format and fluency, inference, analysis, evaluation and creativity	16	20%
Literature Textbooks and Supplementary Reading Text	Recalling, reasoning, appreciating literary convention, inference, analysis, creativity with fluency	44	55%
	TOTAL	80	100%
Assessment of Listening and Speaking Skills		20	-
	GRAND TOTAL	100	