

ENGLISH CORE
CLASS –XI (2025-26)

Section A
Reading Skills-- 26 Marks

I. Reading Comprehension through Unseen Passages **10+8=18 Marks**

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

Note: The combined word limit for both the passages will be 600-750. Multiple Choice Questions / Objective Type Questions will be asked.

3. 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:	2
	• Expression:	1

Section B
Grammar and Creative Writing Skills– 23 Marks

II. Grammar **7 Marks**

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

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

III. Creative Writing Skills **16 Marks**

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

7. Short writing task –Poster up to 50 words. One out of the two given questions to be answered. (3 marks: Format: 1 / Content: 1 / Expression: 1)
8. Long Writing task: Speech in 120-150 words based on verbal / visual cues related to contemporary / age-appropriate topic. One out of the two given questions to be answered. (5 Marks: Format: 1 / Content: 2 / Expression: 2)
9. Long Writing Task: Debate based on visual/verbal inputs in 120-150 words, thematically related to contemporary, topical issues. One out of the two given questions to be answered. (5 Marks: Format: 1 / Content: 2 / Expression: 2)

Section C

Literature Text Book and Supplementary Reading Text-31 Marks

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

10. One Poetry extract out of two, from the book Hornbill, to assess comprehension, interpretation, analysis, inference and appreciation. **3x1=3 Marks**
11. One Prose extract out of two, from the book Hornbill, to assess comprehension, interpretation, analysis, evaluation and appreciation. **3x1=3 Marks**
12. One prose extract out of two, from the book Snapshots, to assess comprehension, interpretation, analysis, inference and appreciation. **4x1=4 Marks**
13. Two Short answer type questions (one from Prose and one from Poetry, from the book Hornbill), out of four, to be answered in 40-50 words. Questions should elicit inferential responses through critical thinking. **3x2=6 Marks**
14. One Short answer type question, from the book Snapshots, to be answered in 40- 50 words. Questions should elicit inferential responses through critical thinking. One out of two questions to be done. **3x1=3 Marks**
15. One Long answer type question, from Prose/Poetry of Hornbill, to be answered in 120-150 words. Questions can be based on incident / theme / passage / extract / event, as reference points to assess extrapolation beyond and across the text. The question will elicit analytical and evaluative response from the student. Any one out of two questions to be done. **1x6=6 Marks**
16. 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 analytical and evaluative responses, using incidents, events, themes, as reference points. Any one out of two questions to be done. **1x6=6 Marks**

Prescribed Books

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

- The Portrait of a Lady (Prose)
- A Photograph (Poem)
- "We're Not Afraid to Die... if We Can Be Together
- Discovering Tut: The Saga Continues
- The Laburnum Top (Poem)
- The Voice of the Rain (Poem)
- Childhood (Poem)
- The Adventure
- Silk Road (Prose)
- Father to Son

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

- The Summer of the Beautiful White Horse (Prose)
- The Address (Prose)
- Mother's Day (Play)
- Birth (Prose)
- The Tale of Melon City

INTERNAL ASSESSMENT

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

Physical Education (Subject Code 048)

CLASS XI (2025-26)

UNIT NO.	UNIT NAME	THE WEIGHTAGE (MARKS) ALLOTTED
UNIT 1	Changing Trends & Career in Physical Education	04 + 04b*
UNIT 2	Olympic Value Education	05
UNIT 3	Yoga	06+01b*
UNIT 4	Physical Education & Sports for CWSN	04+03b*
UNIT 5	Physical Fitness, Wellness	05
UNIT 6	Test, Measurements & Evaluation	08
UNIT 7	Fundamentals of Anatomy and Physiology in Sports	08
UNIT 8	Fundamentals of Kinesiology and Biomechanics in Sports	04+04b*
UNIT 9	Psychology and Sports	07
UNIT 10	Training & Doping in Sports	07
PRACTICAL (LAB)[#]	Including 3 Practical	30
TOTAL	Theory 10 + Practical 3	Theory 70 + Practical 30 = 100

Note: b*are the Concept based questions like Tactile diagram/data interpretation/ case base study for visually Impaired Child.

CLASS XI
COURSE CONTENT

Unit No.	Unit Name & Topics	Specific learning objectives	Suggested Teaching Learning process	Learning Outcomes with specific Competencies
Unit 1	<p>Changing Trends and Careers in Physical Education</p> <p>1. Concept, Aims & Objectives of Physical Education</p> <p>2. Development of Physical Education in India – Post Independence</p> <p>3. Changing Trends in Sports-playing surface, wearable gear and sports equipment, technological advancements</p> <p>4. Career options in Physical Education</p> <p>5. Khelo-India Program and Fit – India Program</p>	<ul style="list-style-type: none"> • To make the students understand the meaning, aims, and objectives of Physical Education. • To Teach students about the development of physical education in India after Independence. • To educate students about the development of sports surfaces, wearable gear, sports equipment, and technology. • To make students know the different career options available in the field. • To make them know about the Khelo India Program 	<ul style="list-style-type: none"> • Lecture-based instruction, • Technology-based learning, • Group learning, • Individual learning, • Inquiry-based learning, • Kinesthetic learning, • Game-based learning and • Expeditionary learning. 	<p>After completing the unit, the students will be able to:</p> <ul style="list-style-type: none"> • Recognize the concept, aim, and objectives of Physical Education. • Identify the Post-independence development in Physical Education. • Categorize Changing Trends in Sports-playing surface, wearable gear, sports equipment, technological • Explore different career options in the field of Physical Education. • Make out the development of Khelo India and Fit India Program.

Unit 2	Olympism Value Education	<ul style="list-style-type: none"> • To make the students aware of Concepts and Olympics Values (Excellence, Friendship & Respect) • To make students learn about Olympic Value Education – Joy of Effort, Fair Play, Respect for Others, Pursuit of Excellence, Balance Among Body, Will & Mind • To make students understand ancient and modern Olympic games. • To make the students aware of Olympics - Symbols, Motto, Flag, Oath, and Anthem • To make students learn about the working and functioning of IOC, NOC and IFS, and other members. 	<ul style="list-style-type: none"> • Lecture-based instruction, • Technology-based learning, • Group learning, • Individual learning, • Inquiry-based learning, • Kinesthetic learning, • Game-based learning and • Expeditionary learning. 	<p>After completing the unit, the students will be able to:</p> <ul style="list-style-type: none"> • Incorporate values of Olympism in your life. • Differentiate between Modern and Ancient Olympic Games, Paralympics, and Special Olympic games • Identify the Olympic Symbol and Ideals • Describe the structure of the Olympic movement structure

Unit 3	Yoga <ol style="list-style-type: none"> 1. Meaning and importance of Yoga 2. Introduction to Astanga Yoga 3. Yogic Kriyas (Shat Karma) 4. Pranayama and its types. 5. Active Lifestyle and stress management through Yoga 	<ul style="list-style-type: none"> • To make the students aware of the meaning and importance of yoga • To make them learn about Astanga yoga. • To teach students about yogic kriya, specially shat karmas. • To make the learn and practice types of Pran • To make them learn the importance of yoga in stress management. 	<ul style="list-style-type: none"> • Lecture-based instruction, • Technology-based learning, • Group learning, • Individual learning, • Inquiry-based learning, • Kinesthetic learning, • Game-based learning and • Expeditionary learning. 	<p>After completing the unit, the students will be able to:</p> <ul style="list-style-type: none"> • Recognize the concept of yoga and be aware of the importance ; of it • Identify the elements of yoga • Identify the Asanas, Pranayama's, meditation, and yogic kriyas • Classify various yogic activities for the enhancement of concentration • Know about relaxation techniques for improving concentration
Unit 4	Physical Education and Sports for Children with Special Needs <ol style="list-style-type: none"> 1. Concept of Disability and Disorder 2. Types of Disability, its causes & nature (Intellectual disability, Physical disability). 	<ul style="list-style-type: none"> • To make the students aware concept of Disability and Disorder. • To make students aware of different types of disabilities. • To make students learn about Disability Etiquette 	<ul style="list-style-type: none"> • Lecture-based instruction, • Technology-based learning, • Group learning, • Individual learning, • Inquiry-based learning, • Kinesthetic learning, • Game-based learning and • Expeditionary learning. 	<p>After completing the unit, the students will be able to:</p> <ul style="list-style-type: none"> • Identify the concept of Disability and Disorder. • Outline types of disability and describe their causes and nature. • Adhere to

	<p>3. Disability Etiquette</p> <p>4. Aim and objectives of Adaptive physical Education</p> <p>5. Role of various professionals for children with special needs (Counselor, Occupational Therapist, Physiotherapist, Physical Education Teacher, Speech Therapist, and Special Educator)</p>	<ul style="list-style-type: none"> • To make the students Understand the aims and objectives Adaptive Physical Education • To make students aware of role of various professionals for children with special needs. 		<p>and respect children with special needs by following etiquettes.</p> <ul style="list-style-type: none"> • Identify possibilities and scope in adaptive physical education • Relate various types of professional support for children with special needs along with their roles and responsibilities.
Unit 5	<p>Physical Fitness, Wellness, and Lifestyle</p> <p>1. Meaning & importance of Wellness, Health, and Physical Fitness.</p> <p>2. Components/ Dimensions of Wellness, Health, and Physical Fitness</p> <p>3. Traditional Sports & Regional Games for</p>	<ul style="list-style-type: none"> • To make the students understand the Meaning & importance of Wellness, Health, and Physical Fitness • To make students aware of the Components/ Dimensions of Wellness, Health, and Physical Fitness • To make students learn Traditional Sports & Regional Games to 	<ul style="list-style-type: none"> • Lecture-based instruction, • Technology-based learning, • Group learning, • Individual learning, • Inquiry-based learning, • Kinesthetic learning, • Game-based learning and • Expeditionary learning. 	<p>After completing the unit, the students will be able to:</p> <ul style="list-style-type: none"> • Explain wellness and its importance and define the components of wellness. • Classify physical fitness and recognize its importance in life. • Distinguish between skill-related and health-related

	<p>promoting wellness</p> <p>4. Leadership through Physical Activity and Sports</p> <p>5. Introduction to First Aid – PRICE</p>	<p>promote wellness</p> <ul style="list-style-type: none"> To develop Leadership qualities through Physical Activity and Sports in students To make students learn First Aid and its management skills 		<p>components of physical fitness.</p> <ul style="list-style-type: none"> Illustrate traditional sports and regional games to promote wellness. Relate leadership through physical activity and sports Illustrate the different steps used in first aid - PRICE.
Unit 6	<p>Test, Measurement & Evaluation</p> <p>1. Define Test, Measurements and Evaluation.</p> <p>2. Importance of Test, Measurements and Evaluation in Sports.</p> <p>3. Calculation of BMI, Waist – Hip Ratio, Skin fold measurement (3-site)</p> <p>4. Somato Types (Endomorphy Mesomorphy & Ectomorphy</p>	<ul style="list-style-type: none"> To Introduce the students with the terms like test, measurement and evaluation along with its importance To Introducing them the methods of calculating BMI, Waist- hip ratio and Skin fold measurement. To make the students aware of the different somatotypes. <p>To make the students learn the method to measure health-related fitness.</p>	<ul style="list-style-type: none"> Lecture-based instruction, Technology-based learning, Group learning, Individual learning, Inquiry-based learning, Kinesthetic learning, Game-based learning and Expeditionary learning. 	<p>After completing the unit, the student s will be able to:</p> <ul style="list-style-type: none"> Define the terms test, measurement, and evaluation, Differentiate norm and criterion referenced standards, Differentiate formative and summative evaluation, Discuss the importance of measurement and evaluation processes, Understand

	5. Measurements of health-related fitness			BMI: A popular clinical standard and its computation <ul style="list-style-type: none"> • Differentiate between Endomorphy, Mesomorphy & Ectomorphy h describe the procedure of Anthropometric Measurement
Unit 7	Fundamentals of Anatomy, Physiology in Sports <ol style="list-style-type: none"> 1. Definition and importance of Anatomy and Physiology in Exercise and Sports. 2. Functions of Skeletal System, Classification of Bones, and Types of Joints. 3. Properties and Functions of Muscles. 4. Structure and Functions of Circulatory System and Heart. 5. Structure and Functions of Respiratory System. 	<ul style="list-style-type: none"> • The students will learn the meaning and definition & identify the importance of anatomy, physiology, and kinesiology. • Students will understand the main functions and Classification of Bone and the Types of Joints. • The students will learn the Properties and Functions of Muscles. • The students will learn the Structure and Functions of the Circulatory System and Heart. • The students will learn the Structure and Functions of Respiratory System. 	<ul style="list-style-type: none"> • Lecture-based instruction, • Technology-based learning, • Group learning, • Individual learning, • Inquiry-based learning, • Kinesthetic learning, • Game - based learning and Expeditionary learning. 	<p>After completing the unit, the students will be able to:</p> <ul style="list-style-type: none"> • Identify the importance of anatomy and physiology. • Recognize the functions of the skeleton. • Understand the functions of bones and identify various types of joints. • Figure out the properties and functions of muscles and understand how they work. • Understand the anatomy of the respiratory system and describe it's working. • Identify and analyses the layout and functions of Circulatory System.

Unit 8	Fundamentals Of Kinesiology And Biomechanics in Sports <ol style="list-style-type: none"> 1. Definition and Importance of Kinesiology and Biomechanics in Sports. 2. Principles of Biomechanics 3. Kinetics and Kinematics in Sports 4. Types of Body Movements - Flexion, Extension, Abduction, Adduction, Rotation, Circumduction, Supination & Pronation 5. Axis and Planes – Concept and its application in body movements 	<ul style="list-style-type: none"> • The students will learn the meaning and definition & identify the importance of Kinesiology and Biomechanics in sports. • To make the students learn the principles of biomechanics • To make the students understand the concept of Kinetics and Kinematics in Sports • To make the students learn about different types of body movements. • To make the students understand the concept of Axis and Planes and its application in body movements. 	<ul style="list-style-type: none"> • Lecture-based instruction, • Technology-based learning, Group learning • Individual learning, • Inquiry-based learning, • Kinesthetic learning, • Game-based learning and • Expeditionary learning. 	<p>After completing the unit, the students will be able to:</p> <ul style="list-style-type: none"> • Understand Kinesiology and Biomechanics with their application in sports • Explain biomechanical principles and their utilization in sports and physical education. • Illustrate fundamental body movements and their basic patterns. • Learn about the Axis and Planes and their application with body movements
Unit 9	Psychology and Sports <ol style="list-style-type: none"> 1. Definition & Importance of Psychology in Physical Education and Sports; 2. Develop- 	<ul style="list-style-type: none"> • The students will identify the definition and importance of Psychology in Physical Education and sports. • The students will 	<ul style="list-style-type: none"> • Lecture-based instruction, • Technology-based learning, • Group learning, • Individual learning, 	<p>After completing the unit, the students will be able to:</p> <ul style="list-style-type: none"> • Identify the role of Psychology in Physical Education and Sports

	<p>mental Characteristics at Different Stages of Development.</p> <p>3. Adolescent Problems & their Management;</p> <p>4. Team Cohesion and Sports;</p> <p>5. Introduction to Psychological Attributes: Attention, Resilience, Mental Toughness</p>	<p>be able to differentiate characteristics of growth and development at different stages.</p> <ul style="list-style-type: none"> - Students will be able to identify the issues and management related to adolescents The students will be able to understand the importance of team cohesion in sports Students will distinguish different Psychological Attributes like Attention, Resilience, and Mental Toughness. 	<ul style="list-style-type: none"> Inquiry-based learning, Kinesthetic learning, Game-based learning and Expeditionary learning 	<ul style="list-style-type: none"> Differentiate characteristics of growth and development at different stages. Explain the issues related to adolescent behavior and Team Cohesion in Sports Correlate the psychological concepts with the sports and athlete specific situations
Unit 10	<p>Training & Doping in Sports</p> <p>1. Concept and Principles of Sports Training</p> <p>2. Training Load: Over Load, Adaptation, and Recovery</p> <p>3. Warming-up & Limbering Down – Types, Method & Importance.</p> <p>4. Concept of Skill, Technique, Tactics &</p>	<ul style="list-style-type: none"> To make the students aware about of concepts and principles of sports training. To make students learn and understand the Training Load, Over Load, Adaptation, and Recovery concepts. To make students Understand the importance of warming up and limbering down exercises. To introduce the terms like Skills, Techniques, Tactics, and Strategies to the 	<ul style="list-style-type: none"> Lecture-based instruction, Technology-based learning, Group learning, Individual learning, Inquiry-based learning, Kinesthetic learning, Game-based learning and Expeditionary learning 	<p>After completing the unit, the students will be able to:</p> <ul style="list-style-type: none"> Understand the concept and principles of sports training. Summarise training load and its concept. Understand the concept of warming up & limbering down in sports training and their types, method & importance.

	Strategies 5. Concept of Doping and its disadvantages	students. • To make students aware of the doping substances and their disadvantages in sports.		<ul style="list-style-type: none"> • Acquire the ability to differentiate between the skill, technique, tactics & strategies in sports training • Interpret concept of doping.
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GUIDELINES FOR INTERNAL ASSESSMENT

(PRACTICAL/ PROJECTS ETC.)

PRACTICAL (Max. Marks 30)	
Physical Fitness Test: SAI Khelo India Test, Brockport Physical Fitness Test (BPFT)*	6 Marks
Proficiency in Games and Sports (Skill of any one IOA recognized Sport/Game of Choice)**	7 Marks
Yogic Practices	7 Marks
Record File ***	5 Marks
Viva Voce (Health/ Games & Sports/ Yoga)	5 Marks

- ❖ *Test for CWSN (any 4 items out of 27 items. One item from each component: Aerobic Function, Body Composition, Muscular strength & Endurance, Range of Motion or Flexibility)
- ❖ **CWSN (Children with Special Needs – Divyang): Bocce/ Boccia, Sitting Volleyball, Wheel Chair Basketball, Unified Badminton, Unified Basketball, Unified Football, Blind Cricket, Goalball, Floorball, Wheel Chair Races and Throws, or any other Sport/Game of choice.
- ❖ **Children with Special Needs can also opt any one Sport/Game from the list as alternative to Yogic Practices. However, the Sport/ Game must be different from Test - 'Proficiency in Games and Sports'

*****Record File shall include:**

- **Practical-1:** Fitness tests administration. (SAI Khelo India Test)
- **Practical-2:** Procedure for Asanas, Benefits & Contraindication for any two Asanas for each lifestyle disease.
- **Practical-3:** Anyone one IOA recognized Sport/Game of choice. Labelled diagram of Field & Equipment. Also mention its Rules, Terminologies & Skills.

ACCOUNTANCY (Subject Code 055)

Class XI-XII (2025-26)

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 (Subject Code 055)

Class-XI (2025-26)

Theory: 80 Marks

3 Hours

Project: 20 Marks

Units		Marks
Part A: Financial Accounting-1		
	Unit-1: Theoretical Framework	12
	Unit-2: Accounting Process	44
Part B: Financial Accounting-II		
	Unit-3: Financial Statements of Sole Proprietorship	24
Part C: Project Work		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, meaning, as a source of information, objectives, advantages and limitations, types of accounting information; users of accounting information and their needs. Qualitative Characteristics of Accounting Information. Role of Accounting in Business.Basic Accounting Terms- Entity, Business Transaction, Capital, Drawings, Liabilities (Non Current and Current). Assets (Non Current, Current); Expenditure (Capital and Revenue), Expense, Revenue, Income, Profit, Gain, Loss, Purchase, Sales, Goods, Stock, Debtor, Creditor, Voucher, Discount (Trade discount and Cash Discount)	<p>After going through this Unit, the students will be able to:</p> <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.explain that sales/purchases include both cash and credit sales/purchases relating to the accounting year.differentiate among income, profits and gains.
Theory Base of Accounting <ul style="list-style-type: none">Fundamental accounting assumptions: GAAP, ConceptBasic Accounting Concept : Business Entity, Money Measurement, Going Concern;	

<p>Accounting Period, Cost Concept, Dual Aspect, Revenue Recognition, Matching, Full Disclosure, Consistency, Conservatism,</p> <ul style="list-style-type: none"> • Materiality and Objectivity • System of Accounting, Basis of Accounting: cash basis and accrual basis • Accounting Standards: Applicability of Accounting Standards (AS) and Indian Accounting Standards (IndAS) • Goods and Services Tax (GST): Characteristics and Advantages. 	<ul style="list-style-type: none"> • state the meaning of fundamental accounting assumptions and their relevance in accounting. • describe the meaning of accounting assumptions and the situation in which an assumption is applied during the accounting process. • explain the meaning, applicability, objectives, advantages and limitations of accounting standards. • appreciate that various accounting standards developed nationally and globally are in practice for bringing parity in the accounting treatment of different items. • acknowledge the fact that recording of accounting transactions follows double entry system. • explain the bases of recording accounting transaction and to appreciate that accrual basis is a better basis for depicting the correct financial position of an enterprise. • Explain the meaning, advantages and characteristic of GST.
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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. • Recording of Transactions: Books of Original Entry- Journal • Special Purpose books: • Cash Book: Simple, cash book with bank column and petty cashbook • Purchases book 	<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 accounting equation. • explain the effect of a transaction (increase or decrease) on the assets, liabilities, capital, revenue and expenses. • appreciate that on the basis of source

- Sales book
- Purchases return book
- Sales return book
- Journal proper

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

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

Bank Reconciliation Statement:

- Need and preparation, Bank Reconciliation Statement

Depreciation, Provisions and Reserves

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

Note: Excluding change of method

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

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

Trial balance and Rectification of Errors

- Trial balance: objectives, meaning and preparation

(Scope: Trial balance with balance method only)

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

belong to the current year but may happen in next year.

- appreciate the difference between reserve and reserve fund.
- state the need and objectives of preparing trial balance and develop the skill of preparing trial balance.
- appreciate that errors may be committed during the process of accounting.
- understand the meaning of different types of errors and their effect on trial balance.
- develop the skill of identification and location of errors and their rectification and preparation of suspense account.

Part B: Financial Accounting - II

Unit 3: Financial Statements of Sole Proprietorship

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

Features, reasons and limitations. Ascertainment of Profit/Loss by Statement of Affairs method. (excluding conversion method)	
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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 start 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. This may include simple GST related transactions.

BUSINESS STUDIES (Subject Code 054)
CLASS–XI (2025-26)

Theory: 80 Marks

Project: 20 Marks

3 Hours

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

Part A: Foundation of Business

Concept includes meaning and features

Unit 1: Evolution and Fundamentals of Business

Content	After going through this unit, the student/ learner would be able to:
History of Trade and Commerce in India: Indigenous Banking System, Rise of Intermediaries, Transport, Trading Communities: Merchant Corporations, Major Trade Centres, Major Imports and Exports, Position of Indian Sub-Continent in the World Economy	<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, 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 of private and public companies. Understand the meaning of one person company. Distinguish between a private company and a public company.
Formation of company - stages, important documents to be used in formation of a company	<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.
Choice of form of business organization	<ul style="list-style-type: none"> Distinguish between the various forms of business organizations. Explain the factors that influence the choice of a suitable form of business organization.

Unit 3: Public, Private and Global Enterprises

Public sector and private sector enterprises – Concept	<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
Global Enterprises – Feature Joint venture Public private partnership – concept	<ul style="list-style-type: none"> Develop an understanding of global enterprises, public private partnership by studying their meaning and features.

Unit 4: Business Services

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

	types of insurance-life, health, fire, marine insurance.
Postal Service - Mail, Registered Post, Parcel, Speed Post, Courier - meaning	<ul style="list-style-type: none"> Understand the utility of different telecom services

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 of 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 the social responsibility towards different interest groups.
Role of business in environment protection	<ul style="list-style-type: none"> Appreciate the role of business in environment protection.
Business Ethics - Concept and Elements	<ul style="list-style-type: none"> State the concept of business ethics. Describe the elements of business ethics.

Part B: Finance and Trade

Unit 7: Sources of Business Finance

Concept of business finance	<ul style="list-style-type: none"> State the meaning, nature and importance of business finance.
Owners' funds- equity shares, preferences share, retained earnings	<ul style="list-style-type: none"> Classify the various sources of funds into owners' funds. State the meaning of owners' funds.
Borrowed funds: debentures and bonds, loan from financial institution and commercial banks, public deposits, trade credit, Inter Corporate Deposits (ICD)	<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 and inter corporate deposits. Distinguish between owners' funds and borrowed funds.

Unit 8: Small Business and Enterprises

Entrepreneurship Development (ED): Concept, Characteristics and Need. Process of Entrepreneurship Development: Start-up India Scheme, ways to fund start-up. Intellectual Property Rights and Entrepreneurship	<ul style="list-style-type: none">Understand the concept of Entrepreneurship Development (ED), Intellectual Property Rights
Small scale enterprise as defined by MSMED Act 2006 (Micro, Small and Medium Enterprise Development Act)	<ul style="list-style-type: none">Understand the meaning of small business
Role of small business in India with special reference to rural areas	<ul style="list-style-type: none">Discuss the role of small business in India
Government schemes and agencies for small scale industries: National Small Industries Corporation (NSIC) and District Industrial Centre (DIC) with special reference to rural, backward areas	<ul style="list-style-type: none">Appreciate the various Government schemes and agencies for development of small scale industries. NSIC and DIC with special reference to rural, backward area.

Unit 9: Internal Trade

Internal trade - meaning and types services rendered by a wholesaler and a retailer	<ul style="list-style-type: none">State the meaning and types of internal trade.Appreciate the services of wholesalers and retailers.
Types of retail-trade-Itinerant and small scale fixed shops retailers	<ul style="list-style-type: none">Explain the different types of retail trade.
Large scale retailers-Departmental stores, chain stores – concept	<ul style="list-style-type: none">Highlight the distinctive features of departmental stores, chain stores and mail order business.
GST (Goods and Services Tax): Concept and key-features	<ul style="list-style-type: none">Understand the concept of GST

Unit 10: International Trade

International trade: concept and benefits	<ul style="list-style-type: none">Understand the concept of international trade.Describe the scope of international trade to the nation and business firms.
Export trade – Meaning and procedure	<ul style="list-style-type: none">State the meaning and objectives of export trade.Explain the important steps involved in executing export trade.
Import Trade - Meaning and procedure	<ul style="list-style-type: none">State the meaning and objectives

	<p>of import trade.</p> <ul style="list-style-type: none"> Discuss the important steps involved in executing import trade.
Documents involved in International Trade; indent, letter of credit, shipping order, shipping bills, mate's receipt (DA/DP)	<ul style="list-style-type: none"> Develop an understanding of the various documents used in international trade. Identify the specimen of the various documents used in international trade. Highlight the importance of the documents needed in connection with international trade transactions
World Trade Organization (WTO) meaning and objectives	<ul style="list-style-type: none"> State the meaning of World Trade Organization. Discuss the objectives of World Trade Organization in promoting international trade.

Unit 11: Project Work

As per CBSE guidelines.

ECONOMICS (Subject Code 030)

CLASS – XI (2025-26)

Theory: 80 Marks

3 Hours

Project: 20 Marks

Units		Marks
Part A	Statistics for Economics	
	Introduction	15
	Collection, Organisation and Presentation of Data	
	Statistical Tools and Interpretation	25
		40
Part B	Introductory Microeconomics	
	Introduction	04
	Consumer's Equilibrium and Demand	14
	Producer Behaviour and Supply	14
	Forms of Market and Price Determination under perfect competition with simple applications	08
		40
Part C	Project Work	20

Part A: Statistics for Economics

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

Unit 1: Introduction

What is Economics?

Meaning, scope, functions and importance of statistics in Economics

Unit 2: Collection, Organisation and Presentation of data

Collection of data - sources of data - primary and secondary; how basic data is collected with concepts of Sampling; methods of collecting data; some important sources of secondary data: Census of India and National Sample Survey Organisation.

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

For all the numerical problems and solutions, the appropriate economic interpretation may be attempted. This means, the students need to solve the problems and provide interpretation for the results derived.

Measures of Central Tendency- Arithmetic mean, Median and Mode

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

Introduction to Index Numbers - meaning, types - Wholesale Price Index, Consumer Price Index and index of industrial production, uses of index numbers; Inflation and Index Numbers, Simple Aggregative Method.

Part B: Introductory Microeconomics

Unit 4: Introduction

Meaning of microeconomics and macroeconomics; positive and normative economics

What is an economy? Central problems of an economy: what, how and for whom to produce; concepts of Production Possibility Frontier and Opportunity Cost.

Unit 5: Consumer's Equilibrium and Demand

Consumer's equilibrium - meaning of Utility, Marginal Utility, Law of Diminishing Marginal Utility, conditions of consumer's equilibrium using marginal utility analysis.

Indifference curve analysis of consumer's equilibrium-the consumer's budget (budget set and budget line), preferences of the consumer (indifference curve, indifference map) and conditions of consumer's equilibrium.

Demand, market demand, determinants of demand, demand schedule, demand curve and its slope, movement along and shifts in the demand curve; price elasticity of demand - factors affecting price elasticity of demand; measurement of price elasticity of demand – percentage-change method and total expenditure method.

Unit 6: Producer Behaviour and Supply

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 Revenue, Average Revenue and Marginal Revenue - meaning and their relationship.

Producer's Equilibrium - meaning and its conditions in terms of Marginal Revenue-Marginal Cost.

Supply, market supply, determinants of supply, supply schedule, supply curve and its slope, movements along and shifts in supply curve, price elasticity of supply; measurement of price elasticity of supply - percentage-change method.

Unit 7: Perfect Competition - Price Determination and simple applications.

Perfect competition - Features; Determination of market equilibrium and effects of shifts in demand and supply. (Short Run Only)

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

Part C: Project in Economics

Guidelines as given in Class XII curriculum