



NO OF PERIOD	TOPIC	SUB-TOPIC	ASSESSMENT / ACTIVITIES	LEARNING OUTCOMES
Unit-1 (Periods 19)	Nature and Purpose of Business	Concept and characteristics of business. Business, profession and employment - Meaning and their distinctive features. Objectives of business - Economic and social, role of profit in business. Classification of business activities: Industry and Commerce. Industry - types: primary, secondary, tertiary - Meaning and sub types. Commerce - trade: types (internal, external, wholesale and retail; and auxiliaries to trade: banking, insurance, transportation, warehousing, communication, and advertising. Business risks - Meaning, nature and causes.	Worksheets on each topic.	Describe the meaning and main features of business. State the distinctive features of business as a profession and employment. Gain an insight about the goals of a business emphasizing the importance of profit as a goal and orientations of the student towards social objective of a business. Explain the meaning of commerce and trade, different types of trading activities and services which assist trade. Explain different types of business activities and their classification between industrial and commercial activities. Explain different types of business activities and their classification between industrial and commercial activities. Distinguish between primary, secondary and tertiary industrial activities. Develop awareness about the types of risks that a business is exposed to and to understand their nature and causes.

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Unit-2 (Periods 25)	Forms of Business organizations	Sole Proprietorship - meaning, features, merits and limitations. Partnership - Features, types, merits and limitations of partnership and partners, registration of a partnership firm, partnership deed. Type of partners. Hindu Undivided Family Business: features. Cooperative Societies- features, types, merits and limitations. Company: private and public company - features, merits and limitations. Formation of a company- four stages, important document (MOA, AOA, relevances of certificate of incorporation and certificate of commencement. Starting a business - Basic factors.	Project on formation of a company and its various stages.	Classify different forms of business organisations like sole proprietorships, limited companies, etc. Describe the features of a sole proprietorship and its merits and limitations vis-à-vis other forms. State the features of different types partnerships. Be aware of merits and limitations of types of partnerships, registration of a partnership firm, partnership deed and different types of partners. Gain insight into limited company as a distinct form of business organisation and understand the difference between public and private limited company focusing on their features, merits and limitations. Classify business on the basis of size into large, medium, small and micro business focus on some other forms of business organisations like public sector undertakings, co-operatives, limited liability partnerships and private, public partnership.

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Unit-3 (Periods 21)	Public, Private and Global Enterprises	Private sector and public sector enterprises. Forms of public sector enterprises: features, merits and limitations of departmental undertakings, statutory corporation and Government Company. Changing role of public sector enterprises. Global enterprises, Joint ventures, Public Private Partnership - Features	Project on types of Public, Private and Global Enterprises.	Develop an understanding of Public sector and Private Sector Enterprises. Identify and explain the features, merits and limitation of different forms of Public Sector Enterprises. Discuss the change in the role of Public Sector in an economy. Develop an understanding of Global Enterprises, Joint Venture and Public Private Partnership by studying their meaning and features.
Unit-4 (Periods 21)	Business Services	Banking: Types of bank accounts- savings, current, recurring, fixed deposit and multiple option deposit account. Banking services with particular reference to issue of bank draft, banker's cheque (pay order), RTGS (Real Time Gross Settlement) NEFT (National Electronic Funds Transfer), bank overdraft, cash credits and e-banking. Insurance: principles, concept of life, health, fire and marine insurance. Postal and telecom services: mail (UPC, registered post, parcel, speed post and courier) and other services.	Field visit such as Bank, Post office etc. and Project based on facilities offered by banks and post office.	The meaning of banking, its role as a business support service and different services provided by banking to business. State the meaning of information & communication technology services available to and useful for a business. Appreciate the importance of transportation as an auxiliary service to business both for men and material. Describe the need for warehousing of finished products pending their sale. Develop the understanding of logistics for successful implementation of business operations. Appreciate the need for advertising, advantages and disadvantages of advertizing for a business

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Unit-5 (Periods 11)	Emerging Modes of Business	E-business - scope and benefits, resources required for successful e-business implementation, online transactions, payment mechanism, security and safety of business transactions.Outsourcing-concept, need and scope of BPO (business process outsourcing).	Worksheets, video presentation and a Project on resources required for successful e-business implementation.	Understand what e-business is.; its scope and benefits, requirements for implementing e-business, how the transactions are completed and payments made; how to ensure the safety of business transactions.state the concept of outsourcing.Describe the meaning, need and scope of BPO.
Unit-6 (Periods 14)	Social Responsibility of Business and Business Ethics	Concept of social responsibility-Case for social responsibility. Responsibility towards owners, investors, consumers, employees, government and community. Environment protection and business.	Worksheets on each topic.	Appreciate the social responsibility of a business. Be aware of the need for social responsibility. Discuss the importance of corporate governance. Responsibility towards owners, investors, consumers, employees, government and community appreciate the responsibility of business towards different stakeholders, government and society. Environment Protection and Business describe the responsibility of Business in connection with environment protection. Business Ethics and its elements state the meaning and elements of business ethics.



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Unit-7 (Periods 26)	Sources of Business Finance	Concept of business finance Owner's funds - equity shares, preference share, GDR, ADR, IDR and retained earnings. Borrowed funds: debentures and bonds, loan from financial institution, loans from commercial banks, public deposits, trade credit, ICD (inter corporate deposits).	Video display on various sources of Business Finance.	Describe the meaning and importance of business finance. Long-term Sources of Finance – Bank Loan, Debt, Equity and Hybrids identify the sources of long-term finance like debt, equity & hybrids. Short-term Sources of Finance – Trade Credit, Commercial Papers, Accruals, bank Credit. Identify the sources of short-term finance like Trade credit, commercial paper, bank credit etc. International Sources of Finance – American depository receipts (ADRs), Global Depository Receipts (GDRs) and Foreign Currency Convertible Bonds (FCCBs) and External Commercial borrowings (ECBs). Discuss the international sources of equity finance, debt finance & hybrids like ADRs, GDRs, IDRs, ECBs & FCCB's.
Unit-8 (Periods 13)	Small Business	Small scale enterprise as defined by MSMED Act 2006 (Micro, Small and Medium Enterprise Development Act). Role of small business in India with special reference to rural areas. Government schemes and agencies for small scale industries: (National Small Industries Corporation) and DIC (District Industrial Center) with special reference to rural, backward and hilly areas.	Worksheets on each topic.	Understanding the meaning of Small Business. Discuss the role of Small Business in India. Appreciate the various Government schemes and agencies for development of small scale Industries, NSIC and DIC with special reference to rural, backward area.

NO OF PERIOD	TOPIC	SUB-TOPIC	ASSESSMENT / ACTIVITIES	LEARNING OUTCOMES
Unit-9 (Periods 26)	Internal Trade	Services rendered by a wholesaler and a retailer. Types of retail - trade - Itinerant and small scale fixed shops. Large scale retailers - Departmental stores, chain stores, mail order business. Concept of automatic vending machine. Chambers of Commerce and Industry: Basic functions.	Video display on the Role of wholesaler and a retailer.	Differentiate between a wholesaler and retailer explain the services provided by them. Classify the types of retail trade, itinerant and fixed shops. Discuss large scale retailers like departmental stores, chain stores, mail order businesses. Become familiar with the uses and advantages of Automatic Vending machines. Describe different chambers of Commerce & Industry and their functions.
Unit-10 (Periods 16)	International Trade	Meaning, difference between internal trade and external trade: Meaning and characteristics of international trade. Problems of international trade: Advantages and disadvantages of international trade. Export Trade - Meaning, objective and procedure of Export Trade. Import Trade - Meaning, objective and procedure: Meaning and functions of import trade; purpose and procedure. Documents involved in International Trade; documents involved in export trade, indent, letter of credit, shipping order, shipping bills, mate's receipt, bill of lading, certificate of origin, consular invoice, documentary bill of exchange (DA/DP), specimen, importance. World Trade Organization (WTO) meaning and objective.	Project report on International Trade	Develop understanding of meaning, need, benefits and difficulties faced in international trade. Describe Export Import procedures. Explain about main documents used in International trade. WTO – Role and Organization describe the organization and role of WTO in laying rules for international trade.