

BUDHA DAL PUBLIC SCHOOL, SAMANA

ANNUAL CURRICULUM PLAN

CLASS CLASS XI

SESSION 2023-24

SUBJECT AREAS: Business Studies

Month/working days	Theme/ Sub-theme	Learning Objectives		Activities/Resources	Expected Learning outcomes	Assessment
		Subject Specific (Content Based)	Behavioral (Application based)			
April	Nature & purpose of business- <ul style="list-style-type: none"> • Concept & characteristic of business • Comparison of business/profession /employment • Classification & objective of business • Causes of business risk • History of commerce • Industry-types: primary, secondary, tertiary • Commerce-trade: (types-internal, external; wholesale and retail) and auxiliaries to trade; (banking, insurance, transportation, warehousing, communication, and advertising) – meaning 	After completion of the chapter student would learn- <ul style="list-style-type: none"> • Understanding human activity • Classification of different economic & non economic activity • Role of profit • Compare different types of business • Causes of business risk • Factor before starting a business 	<ul style="list-style-type: none"> • understanding economic behavior • risk handling • understanding the importance of financial resources • fulfilling the need of people of society • impact of economic activities and their relatedness • to follow fair trade practices • environmental protection • relevance of becoming job seeker rather than job giver • innovation 	<ul style="list-style-type: none"> • Text book Individual & group activity • Pictures related to various activities will be shown and students will be told to classified as economic and non-economic • Probing method will be used. Students themselves will identify different risks associated 	<ul style="list-style-type: none"> • The relevance of human activity • To classify different economic & non economic activity • Role of profit in business • To compare business profession and employment • How to handle business risk • To consider the factors before starting a business • To fulfill the need of the people of society • To protect environment • The importance of financial resources 	Home Assignment will be given

				<p style="text-align: center;">with business</p>		
<p>May</p>	<p>(II) Forms of business organization</p> <ul style="list-style-type: none"> • Introduction • Sole proprietorship • Joint Hindu family business-features, merits & limitations • Partnership- feature, merits, limitations & types of partner& partnership • Cooperative society- feature, merits, demerits,& types. • Joint stock company- feature, merit limitations & types- public, private. • Different between public & private company. <p>Formation of company-</p> <ul style="list-style-type: none"> • Introduction • Stages of promotion • Incorporation • Capital subscription stage • Commencement of business • Promoter • Important document- MOA, AOA, Prospectus & statement in lieu of prospectus • Choice of form of business organization 	<p>Student would learn-</p> <ul style="list-style-type: none"> • Different forms of business organization • Feature, merits, limitation of business organization • Distinguish between various forms of organization • Analyzing factors determining appropriate form of business organization • Factors to be noticed while making choices of forms of business <p>Student will learn-</p> <ul style="list-style-type: none"> • Identifying of business opportunities • Preparation of necessary documents • Filling of documents & payment of fees • SEBI approval, 	<ul style="list-style-type: none"> • Students will be able to identify the partnership form of business from his/her surroundings. • Children will be able form partnership deed. • They will be able to give examples of types of partners from real life business forms. • Child will have more elaborative approach towards legal aspect of partnership. • Students will be able to appreciate the need of registration of partnership and formation of partnership deed. • Students will be able to debate on partnership and sole proprietor. • They will be able learn co-operation, team work, understanding, sharing, transparency. financial discipline. 	<ul style="list-style-type: none"> • Text book • Group activity • Art Integration • Mind Map of forms of business organization • Probing method will be used to ask the reasons for choosing the different forms of business organization. • Solo Taxonomy will be used to explain the concept of Partnership and different types of partners 	<ul style="list-style-type: none"> • Define meaning of partnership. • Know different types of partnership and partners form. • Discuss the types of partner and partnership. • The concept of partnership deed and its need. • List out the content of partnership deed. • Understand about registration of partnership firm and consequences of the non-registration of partnership firm. • Explain the merits and demerits of partnership. • Compare to partnership with Sole proprietorship. • Identify the partnership form of business from his/her surroundings. • form partnership deed. • Give examples of types of partners 	<p>Home Assignment will be given</p> <ul style="list-style-type: none"> • Dividing students in equal group an assigning them activity related to Indian company profile

		<p>minimum subscription</p> <ul style="list-style-type: none"> • Meaning, types & legal status of promoter • MOA- Name, Situation, Object, Liability, Capital & Association Clause • Meaning, important & content of prospectus • Distinguish between the various forms of Business organisations. • Explain the factors that influence the choice of a suitable form of business organisation. 			<p>from real life business forms.</p> <ul style="list-style-type: none"> • Elaborative approach towards legal aspect of partnership. • Appreciate the need of registration of partnership and formation of partnership deed. • Learn co-operation, team work, understanding, sharing, transparency, financial discipline. • Sole proprietorship, company, co-operative society and HUF as a form of business organizations. Their merits, limitations and legal aspects of formation. 	
July	<p>(III) Private, public & global enterprises</p> <ul style="list-style-type: none"> • Introduction • Role of public sector • Role of private sector • Types of public sector enterprise • Departmental undertaking 	<p>After completion of the chapter student will learn-</p> <ul style="list-style-type: none"> • Concept & characteristics of business • Understanding different forms of 	<ul style="list-style-type: none"> • Global development • Cooperation • Concerned about regional values • Respecting the law • Collaboration • Transparency • Mutual trust 	<ul style="list-style-type: none"> • Text book • Case studies on PPE, Joint venture, and multinational companies • Students will list out the name of companies 	<ul style="list-style-type: none"> • Understand the Concept & characteristics of public sector enterprise. • Understanding different forms of enterprise. 	<p>Home Assignment will be given-</p> <ul style="list-style-type: none"> • List of Indian companies entering into joint venture

	<ul style="list-style-type: none"> • Statutory corporation • Government companies • Difference between departmental undertaking, public corporation & government companies • Difference between public & private sector • Global enterprise • Joint venture 	<ul style="list-style-type: none"> • Critically analyze the changing role of public sector • Understand feature of global enterprises • Can appreciate benefits of joint venture • Meaning, feature Merit, demerit, & drawbacks of enterprises • Develop an understanding of Concept of public private partnership 		<p>working as Joint venture , PPE .</p>	<ul style="list-style-type: none"> • Critically analyze the changing role of public sector. • Understand feature of global enterprises. • Identify the benefits of joint venture. • Know the meaning, feature Merit, demerit, & drawbacks of public enterprises. • Develop an understanding of concept of public private partnership. • Learn to work in team. • To develop mutual trust. 	
AUGUST	<p>(IV) Business services</p> <p>Classification & types of services</p> <ul style="list-style-type: none"> • Banking service <p>Classification of banking services</p> <ul style="list-style-type: none"> • Types of bank accounts- savings, current, recurring, fixed deposit and multiple option deposit account. • Banking services with particular reference to issue 	<p>Student will learn from this chapter-</p> <ul style="list-style-type: none"> • Meaning & feature of services • Classification of services • Types of services –banking, insurance, Postal & communication • Classification of 	<ul style="list-style-type: none"> • Understanding of different types of banks Accounts. • Become familiar with cheque, draft and e-banking. • Know about different types of insurance. • Safety • Foresightedness • Learn about Communication modes. • Protection of national 	<p>Art Integration</p> <ul style="list-style-type: none"> • Project work on banking and insurance in file and PPT • Solo Taxonomy will be used to explain different functions of bank • Guest lecture on E. banking 	<ul style="list-style-type: none"> • The meaning of business services. • To discuss the types of Business service (Banking, insurance, communication services, transportation, warehousing). • To develop an understanding of 	<p>Class room discussion will be there with student related to the topic</p> <p>Home assignments will be given-</p> <ul style="list-style-type: none"> • List of various services you use & get on regular

	<p>of bank draft, banker's cheque (pay order), Real Time Gross Settlement (RTGS), National electronic Funds Transfer (NEFT), bank overdraft, cash credit and e-banking</p> <ul style="list-style-type: none"> • E-banking- benefits • Insurance • Fundamentals of insurance • Principle of insurance • Types of insurance • Communication services • Postal services • Differentiate between life, fire & marine insurance. • Difference between insurance & assurance • Postal and telecom services: Mail, • Under Postal Certificate (UPC), Registered Post, Parcel, Speed Post and Courier and other services 	<p>banking- commercial bank, cooperative bank, Specialized bank, & Central bank</p> <ul style="list-style-type: none"> • Functions – depositing, granting ,remittance, cheque, NEFT, RTGS,ATM, debit card & credit card • Meaning & feature of insurance • Functions – protection, risk sharing, certainty • Principles of insurance Types- life insurance, health insurance, fire insurance, marine insurance • Understand the utility of different postal and telecom services. 	<p>Wealth.</p> <ul style="list-style-type: none"> • Technology up gradation. • Know about changing Market trend. • Safety • Awareness 	<ul style="list-style-type: none"> • Probing method will be used and students will tell the importance of taking insurance and its types <ul style="list-style-type: none"> • With drawal slip, cheque , draft will be shown to students to have better understanding of banking transactions. <ul style="list-style-type: none"> • Students will tell the importance of cross cheque and A/C payee cheque 	<p>difference types of bank account.</p> <ul style="list-style-type: none"> • To develop and understanding of the difference services provided by banks. • To recall the concept of insurance. • To understand the principles of insurance. • To discuss the meaning of different types of insurance • To understand the utility of different postal and telecom services: <ul style="list-style-type: none"> a) Postal services b) Telecom services 	<p>basis & identify its distinct features</p>
--	---	--	---	--	--	--

<p>SEPTEMBER</p>	<p>(V) Emerging modes of business</p> <ul style="list-style-type: none"> • Introduction • Meaning & scope of e-business • E-business & e-commerce • Opportunity of e-business • E-business & traditional business • Resources required for successful e-business implementation • online transaction • Payment mechanism, • Security and safety of business transactions • Outsourcing-Concept: • Business process Outsourcing (BPO) • Knowledge Process Outsourcing (KPO)- • Concept, need and scope • Concept, need and scope: Smart cards and ATM's meaning and utility 	<p>After going through this unit, the student/ learner would be able to:</p> <ul style="list-style-type: none"> • State the meaning of e-business. • Discuss the scope of e-business. • Appreciate the benefits of e-business • Distinguish e-business from traditional business. • Explain the process of online buying and selling • As a part of e-business. • Examine the major security concerns of • Electronic mode of doing business. • Understand the methods of secure and safe • business transactions. • Identify the resources required for implementation of a successful e-business. 	<ul style="list-style-type: none"> • How to use technology while doing business • How to increase its sales by using it. • Measures to be taken while doing e-business transactions. • Why outsourcing is important nowadays • Update themselves with the latest technology. 	<p>Activity on Solo Taxonomy will be conducted:</p> <ul style="list-style-type: none"> • To explain the concept of outsourcing <ul style="list-style-type: none"> • Utility of ATM cards Smart cards • Group discussion between students to present the arguments for and against the E-business • Students will explain the different payment mechanism <p>Individual & group activity</p> <p>Project work on Outsourcing</p>	<ul style="list-style-type: none"> • The meaning of e-business. • Discuss the scope of e-business. • Appreciate the benefits of e-business • Compare e-business with traditional business. • Learn the process of online buying and selling as a part of e-business. • Examine the major security concerns of electronic mode of doing business. • Understand the methods of secure and safe business transactions. • Identify the resources required for implementation of a successful e-business. 	
-------------------------	---	--	---	---	--	--

		<ul style="list-style-type: none">• Understand the concept of outsourcing.• Discuss the need for business process outsourcing and Knowledge Process Outsourcing• Examine the scope for Business process Outsourcing• Outsourcing and Knowledge Process Outsourcing• State the meaning of Smart cards and ATM's.• Appreciate the utility of Smart cards and ATM's				
--	--	---	--	--	--	--

<p>OCTOBER</p>	<p>VI) Social responsibility of business & business ethics</p> <ul style="list-style-type: none"> • Definition & Concept of social responsibility • Cases for & against social responsibility • Kinds & reality of social responsibility • Responsibility towards different interest group • Business & environment protection • Types of environment protection • Pollution control-types, ways & means of pollution control • Business ethics • Ethics vs laws • Element of business ethics • Factors affecting business ethics 	<p>Students will learn</p> <ul style="list-style-type: none"> • Concept of social responsibility • Will know the need of social responsibility-profit maximization, self interest, public image, social power, • Identify the social responsibility toward different interest group-customers, employees, shareholders, government, community & superiors & creditors • Knowledge of Kinds of social responsibility-economic, legal, ethical & discretionary responsibility • Aware about environmental pollution- air, water & land pollution • Need for pollution 	<p>Relatedness of business and society.</p> <ul style="list-style-type: none"> • Contribution of business in the development of society. • Respecting cultural values. • Respecting business and societal ethics. • Fulfillment of legal responsibility. 	<ul style="list-style-type: none"> • Solo Taxonomy will be used to develop the concept of social awareness and social responsibility and business ethics • Group activity for examining different interest groups. • Project work on CSR 	<p>Understand the concept and relevance of Corporate Social Responsibility.</p> <ul style="list-style-type: none"> • Analyse the impact of business activities on society and vice versa. • Understand the legal aspects of performing CSR. • Analyse the relevance of societal values and norms. • Understand the relevance of following ethics in life as well as business. 	<p>Assignment will be given to student after completion of the chapter</p> <p>Assessment will be done by providing a home assignment & then discussion in class-</p> <ul style="list-style-type: none"> • Compare different products of same type with their price, quality & customer satisfaction • How different companies are fulfilling their CSR
-----------------------	---	---	--	---	---	---

		<p>control- ensure safety, economic losses, ensure healthy life</p> <ul style="list-style-type: none"> • Ways & means of pollution control- regulation, environmental evolution, control standards & ban • Business ethics- factor affecting- Social values, personal values, industry norms, legislation & government rules regulations. 				
NOVEMBER	<p>(VII) Sources of business finance-</p> <ul style="list-style-type: none"> • Introduction • Meaning, nature & significance of business finance • Classification & sources of funds • Classification of business finance • On the basis of period-long term, medium term & short time • On the basis of ownership- Owner's fund & borrowed funds • On the basis of source of 	<p>Student will learn-</p> <ul style="list-style-type: none"> • Meaning of business finance • Need of business finance- fixed capital requirement, working capital requirement • Introduction to tabular form of sources of funds • Identify the international sources of finance 	<ul style="list-style-type: none"> • Plan the strategies to achieve their objectives • Cost control • Risk bearer and risk handler • Research • Problem solving • Rationale Decision making 	<ul style="list-style-type: none"> • Case studies on different sources of finance <ul style="list-style-type: none"> • Guest lecture on mutual funds • Solo taxonomy (Group discussion) to explain how finance will be arranged and its investment 	<ul style="list-style-type: none"> • The concepts of business finance • Able to identify different sources of finance • To identify the financial requirement • To analyse the factors which effects their decision of selecting the appropriate source of finance 	<p>A case study will be given & discussed in class-</p> <ul style="list-style-type: none"> • Solving financial problem of a restaurant owner • Home Assignment will be given to student on completion of the

	<p>generation- Internal sources & external sources IDR , ADR & GDR</p> <ul style="list-style-type: none"> • Loan from commercial bank • Borrowed funds: debentures and bonds, loan from financial institution, loans from commercial banks, public deposits, trade credit, Inter Corporate Deposits (ICD). <p>Differentiate between equity & preferential shares Differentiate between shares & debentures.</p>	<ul style="list-style-type: none"> • Examine the factor that affect appropriate choice of sources of finance • On period basis student will learn- Long term- equity shares, retained earnings, preference shares, debentures, loans from bank • Discuss the merits and limitations of debentures, bonds, loans from financial • Institutions, trade credit and inter corporate deposits. • Medium term- Bank loan, public deposits, • On the ownership basis- Owner's fund- Equity shares & retained earning 				chapter
--	---	---	--	--	--	---------

		<p>Borrowed funds- Debentures, lease finance, public deposit</p> <ul style="list-style-type: none">• On the basis of generation- <p>Internal – equity & retained earning External – financial institute, preferential shares, Trade credit,.</p> <ul style="list-style-type: none">• Understand the concept of• Global Depository Receipts• American Depository Receipts and• Indian Depository Receipts				
--	--	---	--	--	--	--

<p>NOVEMBER</p>	<p>(VIII) Small business</p> <ul style="list-style-type: none"> • Small scale enterprise as defined by MSMED Act • 2006 (Micro, Small and Medium Enterprise Development Act • Introduction • Meaning & nature of small of small scale business • Role of small business • Problem of small business • Government assistance & special scheme • Entrepreneurship Development (ED): Concept, Characteristics and Need <p>Financial institution of set up of small business in rural background</p>	<p>Student will learn-</p> <ul style="list-style-type: none"> • Meaning & nature of small business • Acquire the important role of small business in India • Can analyze the problem of small business • Knowledge of different forms of classification of small business in rural area • Appreciate the various Government schemes and agencies for development of small scale industries. 	<p>Co-operation. Development of cottage industries. Government initiative for small business unit. Understanding problems of SSE.</p>	<ul style="list-style-type: none"> • Probing method for concept building • Group activity discussing the problems face by small scale industries 		<p>Assessment will be done in asking cross questions by the student</p>
<p>DECEMBER</p>	<p>(IX) Internal trade-</p> <ul style="list-style-type: none"> • 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 	<p>After going through this unit, the student/ learner would be able to:</p> <ul style="list-style-type: none"> • State the meaning and types of internal trade. • Appreciate the services of wholesalers and retailers.. • Explain the different types of 	<ul style="list-style-type: none"> • Appreciate the services of wholesalers and retailers.. • Categorize the different types of retail trade. • Emphasize the distinctive features of departmental stores, chain stores and mail order business. • Comprehend the concept of automatic vending machine. • Confer the role of 	<ul style="list-style-type: none"> • Text book pages • Assignment will be given where students have to collect pictures of different types of retailers. • Students will list out different types of retailers they observe in 	<ul style="list-style-type: none"> • Understand the notion of Internal Trade and its types . • Explore the impact of internal trade on society . • Understand the legal documentation needed in Internal Trade. 	<p>Assessment will be done in asking cross questions by the student</p>

	<p>and Industry: Basic</p> <ul style="list-style-type: none"> • Functions • Main documents used in internal trade: Performa invoice, invoice, debit note, credit note. Lorry receipt (LR) and Railways Receipt (RR). • Terms of Trade: Cash on Delivery (COD), Free on Board (FOB), Cost, Insurance and Freight (CIF), • Errors and Omissions Excepted (E&OE). • Concept of GST and features 	<p>retail trade.</p> <ul style="list-style-type: none"> • Highlight the distinctive features of departmental stores, chain stores and mail order business. • State the concept of automatic vending machine. • Discuss the role of Chambers of Commerce and Industry in the promotion of internal trade. • Describe the main documents used in internal trade. • Develop an understanding of the various terms used in internal trade. • Understand the concept of GST 	<p>Chambers of Commerce and Industry in the promotion of internal trade, the main documents used in internal trade.</p> <ul style="list-style-type: none"> • Contribution of business in the development of society. • Respecting and following business and societal ethics. • Fulfillment of legal responsibility. 	<p>their surroundings</p> <ul style="list-style-type: none"> • Probing method will be used to understand the difference between different retailers 	<ul style="list-style-type: none"> • Understand the relevance of following ethics in business. 	
--	---	--	---	--	---	--

<p>DECEMBER</p>	<p>(X) International business I & II</p> <ul style="list-style-type: none"> • Introduction • Meaning & reasons of international business • Difference between business & domestic business • Difference between internal & external trade • Scope & benefit of international business • Indian foreign trade • Import, export procedure • Foreign trade promotion & incentives • Organizational support • International trade & trade agreements. • Documents involved in International Trade; • documents involved in export trade, indent, letter of credit, shipping order, shipping bills, mate's receipt(DA/DP), specimen, importance 	<p>Student will learn after this chapter-</p> <ul style="list-style-type: none"> • Meaning & feature • Tabular comparison between domestic & international business • exporting& importing • Institution- World bank, IDA, IFC, MIGA, IMF, WTO, GATT, ATC, AOA, GATS, TRIPS • 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 	<ul style="list-style-type: none"> • understand meaning & features of international business. • Differentiate between domestic & international business • Have understanding about exporting& importing • Institution-World bank, IDA, IFC, MIGA, IMF, WTO, GATT, ATC, AOA, GATS, TRIPS • 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. • Contribution of business in the development of society. • Respecting and following business and societal ethics. <p>Raise awareness of the interrelatedness of one country's political policies and economic</p> <ul style="list-style-type: none"> • practices on another; • Learn to improve international business 	<ul style="list-style-type: none"> • Abbreviation of documents used in international trade is made to remember it. • Actual documents will be shown used in International business. <ul style="list-style-type: none"> • Role play and probing questions to introduce the topic. • Case studies on international business 	<ul style="list-style-type: none"> • Concept, meaning and features of International Business • Distinguish between business & domestic business • Divergence between internal & external trade • Scope & benefit of international business • Indian foreign trade • Import, export procedure • Foreign trade promotion & incentives • Organizational support • International trade & trade agreements. • Documents involved in International Trade; • documents involved in export trade, indent, letter of credit, shipping order, shipping bills, mate's receipt(DA/DP), specimen, importance 	<p>Assessment will be done in asking cross questions by the student</p>
------------------------	---	---	---	---	--	---

		transactions.	<p>relations through appropriate communication strategies;</p> <ul style="list-style-type: none"> • Understand the global business environment—that is, the interconnectedness of cultural, political, legal, economic, and ethical systems; • Explore basic concepts underlying international finance, management, marketing, and trade relations; and • Identify forms of business ownership and international business opportunities. • By focusing on these, students will gain a better understanding of Political economy. 		<ul style="list-style-type: none"> • Understand the relevance of following ethics in business. 	
JANUARY	<p>X)International business I & II (Contd.)</p> <p>PPT Presentations on project work.</p> <p>REVISION</p>					

FEBRUARY	REVISION					
-----------------	-----------------	--	--	--	--	--