

COMMERCE (E)

SUBJECT CODE - 55

THEORY

CLASS - X

Theory : 70

Practical : 30

Pass Marks : 21

Time : 2 hours

Pass Marks : 9

Sl. No.		UNIT / LESSONS	Marks
1.	Unit-I	<u>CHAPTER 1: BUSINESS STUDIES</u> Company business Meaning of Company Characteristics of Company Advantages of Company Disadvantages of Company	
	Unit-II	Management Introduction Management v/s Administration Importance of Management Levels of Management Role of Manager	
	Unit-III	Entrepreneurship Introduction Role and importance of entrepreneurship Qualities of an entrepreneur	
2.	Unit-I	<u>CHAPTER 2: BANKING AND FINANCE</u> Opening of bank account Introduction	

Sl. No.		UNIT / LESSONS	Marks
3.	Unit-II	Types of accounts Types of Demand Deposit accounts Types of Fixed Deposit accounts Negotiable instruments Meaning of Negotiable Instruments Modes of Negotiation Promissory Note Bill of Exchange Cheque	
	Unit-III	Sources of finance Introduction Types of Capital Difference between Fixed and working capital Sources of funds available to a business	
	Unit-IV	Insurance Agents Meaning Functions of Insurance Agents Qualities of a good insurance Agent Types of Insurance Agents Employment opportunities in Finance	
	Unit-I	<u>CHAPTER 3: BOOK KEEPING AND ACCOUNTING</u> Introduction Meaning of Booking-Keeping	

Sl. No.		UNIT / LESSONS	Marks
	Unit-II	Characteristics of Book-Keeping Process/Steps of Book-Keeping Objectives of Book-Keeping Advantages of Book-Keeping Meaning of Accounting Characteristics of Accounting Objectives of Accounting Book-keeping and Accounting Recording in the books Introduction Source documents Journal Double Entry System of Book-keeping Journalizing Rules of Debit and Credit Suitability of Modern/American approach of Book-Keeping over Traditional/English approach Subsidiary Books Ledger Rules for posting transactions in Ledger Balancing of Ledger account Trial Balance	
	Unit-III	Receipts and Payments Meaning of Receipts and Payments Not-for-Profit Organisation Preparation of receipts and	

Sl. No.		UNIT / LESSONS	Marks
		payments account Characteristics of receipts and payments account Cash book Difference between Cash Book and Cash account Characteristics of Cash book Types of Cash book Single Column Cash book Balancing of Cash book Career prospects/job opportunities in Accountancy Appendix for practical + sample questions	

* Questions from each Unit/Lesson will carry marks 2-10.

COMMERCE

SYLLABUS FOR CLASS X

CHAPTER-1 : BUSINESS STUDIES : 30 Marks		
Unit-I	Company Business	
Unit-II	Management	
Unit-III	Entrepreneurship	
CHAPTER-2 : BANKING AND FINANCE : 20 Marks		
Unit-I	Opening of Bank Account	
Unit-II	Negotiable instruments	
Unit-III	Sources of Finance	
Unit-IV	Insurance Agents	
CHAPTER-3 : BOOK-KEEPING AND ACCOUNTING : 20 Marks		
Unit-I	Introduction	
Unit-II	Recording in the Books	
Unit-III	Receipts and Payments	

* Questions from each Unit/Lesson will carry marks 2-10.

MARKS DISTRIBUTION FOR CLASS X

THEORY

S. No.	Chapter Section	Half Yearly	Annual
1.	Business Studies	✓	✓
2.	Banking & Finance	✓	✓
3.	Booking Keeping and Accounting		✓
Total		70	70

PRACTICAL

S. No.	Chapter Section	Half Yearly	Annual
1.	Project Report on steps of registering a business firm (company/partnership/cooperative/government company/HUF/sole-proprietorship)	✓	✓
2.	Case study on profile of a successful entrepreneur	✓	✓
3.	Project Report on steps involved in opening different types of bank account (current/ savings / recurring account)		✓
4.	Project Report on estimation of capital requirements for starting a business (any business type)		✓
Total		30	30

* Questions from each Unit/Lesson will carry marks 2-10.