

Revised Course Content only for Annual Examination
for the session 2021-2022 in view of COVID-19 Pandemic

COMMERCE (E)

SUBJECT CODE - 55

THEORY

CLASS - IX

Time : 3 hours

Theory : 70

Pass Marks : 21

Practical : 30

VISION

Pass Marks : 9

To aware about the basic knowledge of commerce in school level and generate interest among the students towards the commerce stream.

MISSION

- I. To give an idea about different subjects of commerce in school standard.
- II. To enhance the knowledge of commerce & importance of commerce education in today's world.
- III. To enable students to choose and build future prospects & career in commerce.
- IV. To attract students towards commerce education by giving simple & easy course structure of different commerce subjects.
- V. The growth of the commerce education directly contributes to the economic growth of the country. The inclusion of commerce education in school standard will be a new horizon to our education system.

Sl. No.	Unit	LESSONS	Marks
1.	Unit-I	Chapter-1 : Business Studies Business Organisation Economic Activities, Non-economic Activities Classification of Economic Activities, Business, Characteristics of Business,	28

Sl. No.	Unit	LESSONS	Marks
2.	Unit-III	<p>Profession, Characteristics of Profession, Employments, Characteristics of Employment, Features of Employment, Industry, Types of Industry, Commerce, Components of Commerce, Trade, Auxiliaries to Trade</p> <p>Present Modes of Business e-Commerce, Meaning of e-Business, Benefits of e-Commerce / e-Business, Benefits of e-Commerce & e-Business, Method of Online Payments, Safety and Security of e-Transactions, Resources required for e-business</p>	30
	Unit-I	<p>Chapter-2 : Introductions to book keeping & Accountancy</p> <p>Introduction Book-keeping, Features of Banking, Scope of Book-keeping, Accounting, Characteristics of Accounting, Objectives of Accounting, Process/Stages of Accounting, Functions of Accounting, Difference between</p>	

Sl. No.	Unit	LESSONS	Marks
3.	Unit-III	<p>Accounting and Book-keeping, Advantages of Accounting, Limitations of Accounting, Accountancy, Accounting Cycle, Phases/Steps of Accounting</p> <p>Basic Accounting Terminology</p> <p>Transactions, Goods, Services, Book-keeping Journal, Ledger, Capital, Drawings, Assets, Liabilities, Debtors, Creditors, Investment, Revenue, Expenses, Profit, Loss, Stock, Discount, Cost</p> <p>Chapter-3 : Banking</p> <p>Basic Concept of Banking, Introduction Evolution of Indian Banking System, Definition of Bank, Banking, Characteristics/features of Banking, e-Banking, Central Bank, Commercial Bank, Development Banks, Investment Bank/Industrial Bank, Co-operative Bank (Regional Rural Bank/ Agricultural Bank), Non-Banking Financial Company, Exchange Banks</p>	6
4.	Unit-I	<p>Chapter-4 : Insurance</p> <p>Introduction to Insurance</p> <p>Introduction, Characteristics of Insurance, Types of Insurance- Life Insurance, General Insurance, Fire Insurance, Theft Insurance,</p>	6

Sl. No.	Unit	LESSONS	Marks
	Unit-II	<p>Marine Insurance, Principles of Insurance, Advantages of Insurance</p> <p>Basic Insurance Terminology</p> <p>Insured, Insurer, Insurance Assurance, Premium, Indemnity, Utmost good Faith, Insurable Interest, Contribution, Reinsurance Peril, Agent, Broker, Claim, Warranty Risk, Grace period, Assurance</p> <p>Appendix</p>	

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COMMERCE

SYLLABUS FOR CLASS IX

CHAPTER-1 : BUSINESS STUDIES		
Unit-I	Foundation of Business	15 Marks
Unit-II	Business Organisation	7 Marks
Unit-III	Present Modes of Business	6 Marks
CHAPTER-2 : INTRODUCTION TO BOOK-KEEPING AND ACCOUNTANCY		
Unit-I	Meaning & Objectives	15 Marks
Unit-III	Basic Accounting Terminology	15 Marks
CHAPTER-3 : BANKING		
Unit-I	Basic Concept of Banking	6 Marks
CHAPTER-4 : INSURANCE		
Unit-I	Introduction to Insurance	3 Marks
Unit-II	Basic Insurance Terminology	3 Marks

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MARKS DISTRIBUTION FOR CLASS IX
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THEORY

S. No.	Chapter Section	Annual
1.	Business Studies	28
2.	Book-keeping & Accountancy	30
3.	Banking	6
4.	Insurance	6
	Total	70

PRACTICAL

S. No.	Chapter Section	Annual
1.	Project Report on a retailer working In the location school	10
2.	Classroom assignments & activities	10
3.	Project Report on transport facilities Available in the location of student	10
	Total	30