

Syllabus for 1st Term 2020 - 21 (Commerce Stream)

Subject	Class XI	Class XII
Business Studies	1. Nature and Purpose of Business	1. Nature and Significance of Management
	2. Forms of Business Organizations	2. Principles of Management
	3. Private, Public and Global Enterprises (Excluding MNC's, Joint Venture & Public Private Partnership)	3. Business Environment
	4. Business Services	4. Planning
	5. Emerging Modes of Business	5. Organising
	6. Social Responsibilities of Business	6. Staffing
	7. Sources of Business Finance	7. Directing
		8. Controlling
		9. Marketing
		10. Consumer Protection
Accountancy	1. Introduction to Accounting	1. Accounting for Partnership Firms - Fundamentals
	2. Basic Accounting Terms	2. Goodwill: Nature and Valuation
	3. Theory base of Accounting	3. Change in Profit Sharing Ratio among the existing Partners
	4. Bases of Accounting	4. Admission of a Partner
	5. Accounting Equation	5. Retirement of a Partner
	6. Accounting Procedures (Rules of Debit & Credit)	6. Death of a Partner
	7. Origin of Transactions (Source documents and vouchers)	7. Dissolution of a Partnership Firm
	8. Journal	8. Company Accounts - Accounting for Share Capital
	9. Ledger	9. Financial Statements of a Company
	10. Special Purpose Books I - Cash Book	10. Financial Statement Analysis
	11. Special Purpose Books II - Other Books	11. Tools of Financial Statement Analysis (Comparative and Common Size Statements)

12. Accounting of Goods and Services Tax (GST)	
13. Bank Reconciliation Statement	