ANNUAL CURRICULUM PLAN

CLASS: XI (Commerce)

SESSION (2023 – 2024)

ANNUAL CURRICULUM PLANSESSION (2023-24)
ENGLISH CORE -301CLASS -XI

MONTH	LITERATURE	GRAMMAR	READING & WRITING	SPEAKING AND LISTENING	LEARNING OUTCOMES
APRIL(23)	Hornbill: ThePortrait of a Lady Snapshot: The Summer of the beautifulwhite horse	Determiners, Editing, Omission,	Note Making, Unseen passages, Advertisement	Debate	After going through the given syllabus student will be able to: Think about and analyze the text. Be generous towards animals. Use determiners appropriately. Write advertisements with appropriate vocabulary and expression. Recollect, organize and analyze data to be used to write notes.

May (27)	Hornbill: A Photograph, We're not Afraid to die…. Snapshot: The Address	Error , Modals	Poster, debate writing	Declamation	After going through the given syllabus student willbe able to: understand theimportance of human relationship. Inculcate values of sharing, caring, and responsible attitudetoward others. Understand the familybonding and relations.Express their ideas by designing a poster. Inculcate values like share ideas, freedom to express and acceptance of ideas.
June	Summervacation				
July (26)	Hornbill: Discovering Tut, Laburnum Top	Integrated grammar	Article writing	Debate	After going through the given syllabus student will be able to: Think, analyze and observe. Appreciate the skill of expressing and writing skillfully. Enjoy beauty of nature.
August (25)	Revision PT 1 Hornbill: The voice of the rain	Reordering the sentences	Speech writing	Group discussion	After going through the given syllabus student will be able to: Inculcate values like care and concern to save the environment. Appreciate the skill of expressing and writing skillfully.
September (25)	Revision and Half Yearly Examination				
October (22)	Hornbill:The Adventure, Childhood	Integrated grammar	Article writing	Impromptu	After going through the given syllabus student willbe able to: Read, examine and evaluate language, style,meaning and message. Write article with improved vocabulary

November (21)	Revision PT 2 Hornbill: Silk Road, Father toSon Snapshot: Mother's Day	Transformation of sentences	Note making, Debate writing	ASL	After going through the given syllabus student willbe able to: Realize that people couldwork as team to be successful. Comprehend the poem. know that mothers have equal rights to enjoy theirlives and deserve acknowledgement and appreciation Express effectively, sharing ideas and develop appropriate styleof writing
December (25)	Snapshot: Tale of MelonCity	Reordering of sentences	Revision	Debate	After going through the given syllabus student willbe able to: Aware of different situations and dealing with them
January (17)	REVISION PT 3 and Revision Of FULL SYLLABUS				
February (25)	Revision and Practical (ASL)				
March (13)	Annual Examination				
NAME OF TEXT BOOKS	SNAPSHOTHORNBILL				
	Examination syllabus				
PT1	The Portrait of a Lady, A Photograph, We are not afraid to die….. Determiners, Editing, Omission, Gap filling Note Making				
PT2	Snapshot: The Summer of the beautiful white horse Poster, Speech writing Error, Modals				
Half yearly Examination	Syllabus covered till August				
PT3	Hornbill: The Adventure, Childhood Integrated grammar Article writing				
ANNUAL EXAM	Full syllabus				

BUSINESS STUDIES (054) XI

Months(No. of working days) Unit No. and Unit Name	Learning Outcomes
April (23) Unit 1: Nature and purpose of business	After going through this unit, the student will be able to: • Understand the meaning of business with special reference to economic and non-economic activities. • Understand the concept of business, profession and employment. • Appreciate the economic and social objectives of business. • Examine the role of profit in business.
May (27) Unit 2: Forms of Business Organisation Unit 3: Public, Private and Global Enterprises	After going through this unit, the student will be able to: • List the different forms of business organizations and understand their meaning. • Identify and explain the concept, merits and limitations of Sole Proprietorship. • Understand the types of partnership on the basis of duration and on the basis of liability. • Distinguish between the various forms of business organizations. • Identify and explain the features, merits and limitations of different forms of public sector enterprises
June	Summer Vacation
July (26) Unit 4: Business Services Unit 5: Emerging Modes of Business	After going through this unit, the student will be able to: • Understand the meaning and types of business services. • Discuss the meaning of different types of insurance-life, health, fire, marine insurance. • Understand the utility of different telecom services • Give the meaning of e-business. • Discuss the meaning of Business Process Outsourcing and Knowledge Process Outsourcing
August (25) Unit 6: Social Responsibility of Business and Business Ethics	Revision for PT1 After going through this unit, the student will be able to: • State the concept of social responsibility. • Identify the social responsibility towards different interest groups. • Appreciate the role of business in environment protection.
September (25)	Revision and Half Yearly Examination
October (22) Unit 7: Sources of Business Finance	After going through this unit, the student will be able to: • Classify the various sources of funds into owners' funds and borrowed funds • Discuss the concept of debentures, bonds, loans from financial institutions and commercial banks, Trade credit and inter corporate deposits. • State the meaning of borrowed funds

November (21) Unit 8: Small Business & Entrepreneurship Development	Revision for PTII After going through this unit, the student will be able to: - Understand the concept of Entrepreneurship Development (ED), Intellectual Property Rights - Appreciate the various Government schemes and agencies for development of small scale industries. NSI and DIC with special reference to rural, backward area.
December (25) Unit 9: Internal Trade Unit 10: International Business	After going through this unit, the student will be able to: - State the meaning and types of internal trade. - Highlight the distinctive features of departmental stores, chain stores and mail order business. - Understand the concept of GST After going through this unit, the student will be able to: - Describe the scope of international trade to the nation and business firms - State the meaning and objectives of export trade. - Develop an understanding of the various documents used in international trade. - Discuss the objectives of World Trade Organization in promoting international trade
January (17)	Revision for PTIII Case based discussions, Role plays and presentations for thorough and concept clearing.
February (25)	Revision for Annual Examination
March (13)	Annual Examination

EXAMINATION SYLLABUS:

PT-I	Unit1: Nature and Purpose of Business Unit 2: Forms of Business Organisations Unit 3: Public, Private and Global Enterprises Unit 4: Business Services	P.T-II	Unit7: Sources of Business FinanceUnit Unit 8: Small Business
		P.T- III	Unit 9: Internal Trade Unit 10: International Business
Half Yearly Examination:		Unit1, Unit2, Unit3, Unit4, Unit5, Unit6	
Annual Examination:		**Full Syllabus**	

NAME OF TEXT BOOKS : Business Studies XI (NCERT)
REFERENCE : Business Studies XI (Subhash Dey)

PROJECT ASSESSMENT

1	Initiative, cooperativeness and participation	2 Mark
2	Creativity in presentation	2 Mark
3	Content, observation and research work	4 Marks
4	Analysis of situations	4 Marks
5	Viva	8 Marks
	Total	**20 Marks**

BUSINESS STUDIES (Code No. 054)
CLASS–XI (2023-24)

Theory: 80 Marks
Project: 20 Marks

3 Hours

Units		Periods	Marks
Part A	**Foundations of Business**		
1	Nature and Purpose of Business	18	16
2	Forms of Business Organisations	24	
3	Public, Private and Global Enterprises	18	14
4	Business Services	18	
5	Emerging Modes of Business	10	10
6	Social Responsibility of Business and Business Ethics	12	
	Total	100	40
Part B	**Finance and Trade**		
7	Sources of Business Finance	30	20
8	Small Business	16	
9	Internal Trade	30	20
10	International Business	14	
	Total	90	40
	Project Work (One)	30	20

ECONOMICS (030) XI		
Months (No. of Working days)	Unit No. and Name	Learning Outcomes (After going through the units the student/learner would be able to):
April (23)	Unit 1 – Introduction to Microeconomics Unit 5 – Introduction to Statistics	• Explain the meaning microeconomics and macroeconomics; positive and normative economics. What is an economy? Central problems of an economy: what, how and for whom to produce; concepts of production possibility frontier and opportunity cost. • Get an insight about statistics as a subject and how it is depended upon economics for its functioning.
May (27)	Unit – 2 Consumer's Equilibrium and Demand	• The nature of a consumer and will relate to the concepts, examine the situation of a consumer and will be able to make graphs and schedules accordingly.
SUMMER VACATIONS		
July (26)	Unit – 6 Collection, Organisation and Presentation of Data	• Learn methods of collecting large amount of information and understand its significance. • Get to know about how government agencies collect census of large population. learn different ways in which large amount of data is organized, make and examine bar diagrams based on different information, difference between different frequency diagrams and will be able to make them as per the requirement.
August (25)	Revision PT I Unit – 3 Producer's Behaviour and Supply	• Explain the concept of short run and long run production function. • Understand the concept and types of costs, revenue, producer's equilibrium and the conditions satisfying. • Discuss the concept and determinants of supply.
September (25)	• Revision and Half Yearly Examination	
October (22)	Unit – 7 Statistical Tools and Interpretation (Mean Median and Mode)	• Learn calculating different types of averages and will learn the importance and limitation of each. • Discuss the concept and determinants of supply.

	Unit – 3 Producer's Behaviour and Supply (Continued….)	
November (21)	Revision PT II Unit – 4 Forms of Market and Price Determination under Perfect Competition with simple applications.	• Perfect competition - Features; Determination of market equilibrium and effects of shifts in demand and supply. Simple Applications of Demand and Supply: Price ceiling, price floor.
December (25)	Unit – 7 Statistical Tools and Interpretation (Correlation and Index number)	• Correlation – meaning and properties, scatter diagram; Measures of correlation - Karl Pearson's method (two variables ungrouped data) Spearman's rank correlation. • Introduction to Index Numbers - meaning, types - wholesale price index, consumer price index and index of industrial production, uses of index numbers; Inflation and index numbers.
January (17)	Revision PT III and Project Files	
February (25)	Revision for Annual Examination	
March (13)	Annual Examination	

NAME OF TEXT BOOKS : Introduction to Micro Economics, Statistics for Economics XI (NCERT) REFERENCE : Introduction to Micro Economics (Sandeep Garg) , Statistics for Economics XI (T.R.Jain & V.K. Ohri)
EXAMINATION SYLLABUS : PT1 : unit 1 and 5 Half Yearly :unit 1,2,5 and 6 PT2 : unit 3(production and cost only) and unit 7 (mean and median only) PT 3: Unit 4 and Unit 7 (Correlation and Index numbers)   Annual Examination : Full Syllabus

ECONOMICS (030)
CLASS – XI (2023-24)

Theory: 80 Marks   **3 Hours**
Project: 20 Marks

Units		Marks	Periods
Part A	**Statistics for Economics**		
	Introduction	15	10
	Collection, Organisation and Presentation of Data		30
	Statistical Tools and Interpretation	25	50
		40	
Part B	**Introductory Microeconomics**		
	Introduction	04	10
	Consumer's Equilibrium and Demand	15	40
	Producer Behaviour and Supply	15	35
	Forms of Market and Price Determination under perfect competition with simple applications	06	25
		40	
			200
Part C	**Project Work**	20	20

PROJECT ASSESSMENT

S. No.	Heading	Marks Allotted
1.	Relevance of the topic	3
2.	Knowledge Content/Research Work	6
3.	Presentation Technique	3
4.	Viva-voce	8
	Total	20 Marks

Suggested Question Paper Design
Economics (Code No. 030)
Class XI (2023-24)
March 2024 Examination

Marks: 80   **Duration: 3 hrs.**

SN	Typology of Questions	Marks	Percentage
1	**Remembering and Understanding:** Exhibit memory of previously learned material by recalling facts, terms, basic concepts, and answers. Demonstrate understanding of facts and ideas by organizing, comparing, translating, interpreting, giving descriptions, and stating main ideas	44	55%
2	**Applying:** Solve problems to new situations by applying acquired knowledge, facts, techniques and rules in a different way.	18	22.5%
3	**Analysing, Evaluating and Creating:** Examine and break information into parts by identifying motives or causes. Make inferences and find evidence to support generalizations. Present and defend opinions by making judgments about information, validity of ideas, or quality of work based on a set of criteria. Compile information together in a different way by combining elements in a new pattern or proposing alternative solutions.	18	22.5%
	Total	**80**	**100%**

MATHEMATICS (041) XI (2023-2024)		
Month(No. Of working days) Topics to be covered	**Concept/ Mathematics Activities**	**Objective / expected learning outcome**
April(23) Ch. 1 : Sets Ch. 2 : Relations and Functions	• To find the number of subsets of a given set and verify that if a set has n number of elements, then the total no. of subsets is 2n. • To distinguish between relations and functions.	Students will be able to understand : ➢ Sets and their representations. Empty set. Finite andInfinite sets. Equal sets. Subsets. Subsets of a set ofreal numbers especially intervals. Power set. Universal set. Venn diagrams. ➢ Ordered pairs. Cartesian product of sets. Number ofelements in the Cartesian product of two finite sets.
May(27) Ch- 3: Trigonometric functions Ch 5: Complex numbers and quadratic equation Ch. 6 Linear Inequalities	• To interpret geometrically the meaning of $i = \sqrt{-1}$ and its integralpower.	Students will be able to understand : ➢ Definition of trigonometric functions with the help of unit circle. Truth of the identity $\sin^2 x + \cos^2 x = 1$, forall x. ➢ Process of the proof by induction, motivating the application of the method by looking at natural numbers as the least inductive subset of real numbers. The principle of mathematical inductionand simple ➢ Need for complex numbers, especially $\sqrt{-1}$, to be motivated by inability to solve some of the quadraticequations.

Month	Activity	Learning Outcomes
		Algebraic properties of complex numbers.Argand plane and polar representation
June	Summer Vacations	
July(26) Ch- 7: Permutation and combination Ch- 8: Binomial theorem	• To find the number of ways in which three cards can be selected from given five cards.	Students will be able to understand : ➢ Fundamental principle of counting. Factorial n. (n!) Permutations and combinations, derivation of Formulae for n ➢ History, statement and proof of the binomial theoremfor positive integral indices. Pascal's triangle, Generaland middle term in binomial.
August(25) Revision PT I Ch- 10: Straight lines Ch- 11: Conic sections	An alternating method to construct a parabola. • To explain the concept ofoctants by three mutually perpendicular planes in space.	Students will be able to understand : ➢ Slope of a line and angle between two lines. Variousforms of equations of a line: parallel to axis, point – slope ➢ Sections of a cone: circles, ellipse, parabola, hyperbola, a point, a straight line and a pair of intersecting lines as a degenerated case of a conicsection.
September	Summer Vacations	
October(22) Ch-12: Introduction to three dimensionalgeometry Ch 13: Limits and derivatives.	• To construct an ellipse using a rectangle. • Verification of the geometrical significance of derivative	Students will be able to understand : ➢ Coordinate axes and coordinate planes in three dimensions. Coordinates of a point. Distance betweentwo points and section formula. ➢ Derivative introduced as rate of change both as that of distance function and geometrically. Intuitive ideaof limit. Limits of polynomials and rational functions trigonometric, exponential and logarithmic functions.
November(21) Revision PT II	• To write the sample space,when a coin is tossed once, twice,three times, four times.	Students will be able to understand : ➢ Measures of Dispersion: Range, Mean deviation,variance

Ch.- 15: Statistics Ch-16: Probability		and standard deviation of ungrouped/grouped data. Analysis of frequencydistributions. ➢ Random experiments; outcomes, sample spaces (set representation). Events; occurrence of events, 'not', 'and' and 'or' events, exhaustive events, mutually exclusive events, Axiomatic (set theoretic) probability
December(25) Ch-9: Sequences and series	• To demonstrate that the Arithmetic mean of two different positive numbers is always greater than the Geometric mean.	Students will be able to understand : ➢ Sequence and Series. Arithmetic Progression (A. P.). Arithmetic Mean (A.M.) Geometric Progression (G.P.),general term of a G.P., sum of n terms of a G.P., infinite G.P. and its sum, geometric mean (G.M.), relationbetween A.M.
January(17)	Revision PT III and Lab Manuals	
February(25)	**Revision Full Syllabus**	
March (13)	**Annual Examination**	

Names of Text Books:

1. Mathematics Part I for Class XI Publisher: NCERT
2. Mathematics Part II for Class XI Publisher: NCERT
3. Reference Book:RD . SHARMA

EXAMINATION SYLLABUS:

PT-I Ch. 1 to 6	PT II Ch. 11 to 13	P.T-III Ch. 9, 14 and 15	Half Yearly : Ch. 1 to 8
Annual Examination		**Full Syllabus**	

PHYSICAL EDUCATION (048)		
Months (No. of Working days)	Unit No. and Name	Learning Outcomes (After going through the units the student/learner would be able to):
April (23)	Unit 1 – Changing Trends & Career in Physical Education Unit 2 – Olympism	• Concept, Aims & Objectives of Physical Education • Changing Trends in Sports- playing surface, wearable gears and sports equipment, technological advancements • Career Options in Physical Education • Khelo-India and Fit-India Program • Ancient and Modern Olympics • Olympism – Concept and Olympics Values (Excellence, Friendship & Respect) • Olympics - Symbols, Motto, Flag, Oath, and Anthem • Olympic Movement Structure - IOC, NOC, IFS, Other members
May (27)	Unit – 3 Yoga Unit – 4 Physical Education and Sports for CWSN	• Meaning & Importance of Yoga • Introduction to Ashtanga Yoga • Introduction to Yogic Kriyas (Shat Karma) • Concept of Disability and Disorder • Types of Disability, its causes & nature (Intellectual disability, Physical disability) • Aim & Objective of Adaptive Physical Education • Role of various professionals for children with special needs (Counsellor, Occupational Therapist, Physiotherapist, Physical Education Teacher, Speech Therapist & Special Educator)
SUMMER VACATIONS		
July (26)	Unit – 5 Physical Fitness, Health & Wellness Unit – 6 Test, Measurement & Evaluation	• Meaning and Importance of Wellness, Health and Physical Fitness • Components/Dimensions of Wellness, Health and Physical Fitness

		• **Traditional Sports & Regional Games for promoting wellness**
		• **Concept of Test, Measurement & Evaluation in Physical Education & sports.**
		• **Classification of Test in Physical Education and Sports.**
		• **Test administration guidelines in physical education and sports**
August (25)	**Revision PT 1** **Unit – 7 Fundamentals of Anatomy, Physiology in Sports**	• **Definition and Importance of Anatomy and Physiology in exercise and sports** • **Functions of Skeletal system, classification of bone and types of joints.** • **Function and Structure of Circulatory system and heart.** • **Function and Structure of Respiratory system.**
September (25)	• **Revision and Half Yearly Examination**	
October (22)	**Unit – 8 Fundamentals of Kinesiology and Biomechanics in Sports**	• **Definition and Importance of Kinesiology and Biomechanics in sports** • **Principles of Biomechanics** • **Types of Body Movements - Flexion, Extension, Abduction, Adduction, Rotation, Circumduction, Supination & Pronation** • **Axis and Planes – Concept and its application in body movements**
November (21)	**Revision PT 2** **Unit – 9 Psychology & Sports**	• **Definition & Importance of Psychology in Physical Education & Sports** • **Adolescent Problems & Their Management** • **Team Cohesion and Sports**
December (25)	**Unit – 10 Training & Doping in Sports**	• **Concept and Principles of Sports Training** • **Training Load: Over Load, Adaptation, and Recovery** • **Concept of Doping & its disadvantages**
January (17)	**Revision PT 3 and Project files**	
February (25)	**Revision full syllabus**	
March (13)	**Annual Examination**	

PROJECT ASSESSMENT

S.No.	Topic	Marks
1	Physical Fitness Test	6
2	Games & Sports	7
3	Yogic Practice	7
4	Record File	5
5	Viva	5
6	Total	30
NAME OF TEXT BOOKS : Physical Education and Health (Saraswati Publications; S.P. Publications)		
EXAMINATION SYLLABUS : PT1 : unit 1 and 2 PT 2 : unit 3 and 4 Half Yearly : Unit 1 to 5 PT 3 : Unit 6 and 7 Annual Examination : Full Syllabus		

ACCOUNTANCY (055) XI

Months(No. of working days) Unit No. and Unit Name	Learning Outcomes
April (23) Ch1. Meaning and object Accounting Ch 2. Basic accounting terms	After going through this unit, the student will be able to: • Describe the meaning, significance, objectives, advantages and limitations of accounting in themodem economic environment with varied types of business and non-business economic entities. • Identify / recognize the individual(s) and entities that use accounting information for serving theirneeds of decision making.
May (27) Ch 3. Accounting Principles Ch 4. Process and Bases of Accounting Ch 9. Books of Original Entry: Journal	After going through this unit, the student will be able to: • Explain the various terms used in accounting and differentiate between different related termslike current and non-current, capital and revenue. • Explain that sales/purchases include both cash and credit sales/purchases relating to the accounting year. • Acknowledge the fact that recording of accounting transactions follows double entry system.
June	Summer Vacation
July (26) Ch 5. Accounting Standards Ch 6. Accounting Equations Ch 7. Double Entry System Ch 8. Origin of Transactions: Source Documents	After going through this unit, the student will be able to: • State the meaning of fundamental accounting assumptions and their relevance in accounting. • Appreciate that various accounting standards developed nationally and globally are in practicefor bringing parity in the accounting treatment of different items. • Explain the bases of recording accounting transaction and to appreciate that accrual basis is a better basis for depicting the correct financial position of an enterprise.
August (25) Revision for PT 1 Ch 10. Accounting for GST Ch 11. Cash Book Ch 12. Special Purpose subsidiary Books Ch 13. Ledger Ch 16. Depreciation	Revision for PT1 After going through this unit, the student will be able to: • State the concept of social responsibility. • Identify the social responsibility towards different interest groups. • Appreciate the role of business in environment protection.

September (25)	Revision and Half Yearly Examination
October (22) Ch. 14 Trial Balance Ch.15 Bank Reconciliation Statement	After going through this unit, the student will be able to: • Appreciate that for ascertaining the position of individual accounts, transactions are posted from subsidiary books and journal proper into the concerned accounts in the ledger and develop the skill of ledger posting. • Appreciate that errors may be committed during the process of accounting • Appreciate that at times bank balance as indicated by cash book is different from the bank balance as shown by the pass book / bank statement and to reconcile both the balances, bank reconciliation statement is prepared. • Develop understanding of preparing bank reconciliation statement. Explain the usage of Trial balance in finding mathematical errors
November (21) Revision for PTII Ch 17.Provisions and Reserves Ch18. Bills of Exchange Ch19. Rectification of Errors	After going through this unit, the student will be able to: • Appreciate the need for creating reserves and also making provisions for events which maybelong to the current year but may happen in next year. • Appreciate the difference between reserve and reserve fund. • Acquire the knowledge of using bills of exchange and promissory notes for financing business transactions; • Understand the meaning and distinctive features of these instruments and develop the skills of their preparation. • State the meaning of different terms used in bills of exchange and their implication inaccounting. • Explain the method of recording of bill transactions. • State the need and objectives of preparing trial balance and develop the skill of preparing trial balance.
December (25) Ch20.Capital and Revenue Ch21. Financial Statements Ch22. Financial Statements (with adjustments) Ch.23 Single Entry System	After going through this unit, the student will be able to: • State the meaning of financial statements the purpose of preparing financial statements. • State the meaning of gross profit, operating profit and net profit and develop the skill ofpreparing trading and profit and loss account. • Explain the need for preparing balance sheet. • Understand the technique of grouping and marshaling of assets and liabilities. • Appreciate that there may be certain items • Other than those shown in trial balance which may need adjustments while preparing financial statements. develop the skill of preparation of trading and profit and loss account and balance sheet
January (17)	Revision for PTIII and Case based discussions, Role plays and presentations for thorough and concept clearing.
February (25)	Revision for Annual Examination
March (13)	Annual Examination

EXAMINATION SYLLABUS:

PT-I	CH. 1,2,3,4,5,6,7,8,9,10	P.T-II	Ch. 11,12,13,14,15,16
		P.T- III	Ch. 20,21,22
Half Yearly Examination:		CHAPTER 1 TO 16	
Annual Examination:		**Full Syllabus**	

NAME OF TEXT BOOKS: Accountancy, XI, NCERT.

Reference Book: Accountancy, Class XI, D.K.Goel, Arya Publications

Suggested Question Paper Design

Accountancy (Code No. 055)

Class XI (2022-23)

Theory: 80 Marks   **3 hrs.**
Project: 20 Marks

SN	Typology of Questions	Marks	Percentage
1	**Remembering and Understanding**: Exhibit memory of previously learned material by recalling facts, terms, basic concepts,and answers. Demonstrate understanding of facts and ideas by organizing, comparing, translating, interpreting, giving descriptions, and stating main ideas	44	55%
3	**Applying**: Solve problems to new situations by applying acquired knowledge, facts, techniques and rules in a different way.	19	23.75%
4	**Analysing, Evaluating and Creating:** Examine and break information into parts by identifying motives or causes. Makeinferences and find evidence to support generalizations. Present and defend opinions by making judgments about information, validity of ideas, orquality of work based on a set of criteria. Compile information together in a different way by combining elements in a new patternor proposing alternative solutions.	17	21.25%
	TOTAL	**80**	**100%**

PROJECT WORK

It is suggested to undertake this project after completing the unit on preparation of financial statements. The student(s) will be allowed to select any business of their choice or develop the transaction of imaginary business. The project is to run through the chapters and make the project an interesting process. The amounts should emerge as more realistic and closer to reality.

Specific Guidelines for Teachers

Give a list of options to the students to select a business form. You can add to the given list:

1. A beauty parlour	10. Men's wear	19. A coffee shop
2. Men's saloon	11. Ladies wear	20. A music shop
3. A tailoring shop	12. Kiddies wear	21. A juice shop
4. A canteen	13. A Saree shop	22. A school canteen
5. A cake shop	14. Artificial jewellery shop	23. An ice cream parlour
6. A confectionery shop	15. A small restaurant	24. A sandwich shop
7. A chocolate shop	16. A sweet shop	25. A flower shop
8. A dry cleaner	17. A grocery shop	
9. A stationery shop	18. A shoe shop	

After selection, advise the student(s) to visit a shop in the locality (this will help them to settle on a realistic amounts different items. The student(s) would be able to see the things as they need to invest in furniture, decor, lights, machines, computers etc.

A suggested list of different item is given below.

1. Rent	19. Wages and Salary
2. Advance rent [approximately three months]	20. Newspaper and magazines
3. Electricity deposit	21. Petty expenses
4. Electricity bill	22. Tea expenses
5. Electricity fitting	23. Packaging expenses
6. Water bill	24. Transport
7. Water connection security deposit	25. Delivery cycle or a vehicle purchased
8. Water fittings	26. Registration
9. Telephone bill	27. Insurance
10. Telephone security deposit	28. Auditors fee
11. Telephone instrument	29. Repairs & Maintenance
12. Furniture	30. Depreciations
13. Computers	31. Air conditioners
14. Internet connection	32. Fans and lights
15. Stationery	33. Interior decorations
16. Advertisements	34. Refrigerators
17. Glow sign	35. Purchase and sales

18. Rates and Taxes

At this stage, Performa's of bulk of originality and ledger may be provided to the students and they may be asked to complete the same.

In the next step the students are expected to prepare the trial balance and the financial statements