

ACCOUNTANCY (Subject Code 055)

Class XI-XII (2025-26)

Rationale

The course in accountancy is introduced at plus two stage of senior second of school education, as the formal commerce education is provided after ten years of schooling. With the fast changing economic scenario, accounting as a source of financial information has carved out a place for itself at the senior secondary stage. Its syllabus content provide students a firm foundation in basic accounting concepts and methodology and also acquaint them with the changes taking place in the preparation and presentation of financial statements in accordance to the applicable accounting standards and the Companies Act 2013.

The course in accounting put emphasis on developing basic understanding about accounting as an information system. The emphasis in Class XI is placed on basic concepts and process of accounting leading to the preparation of accounts for a sole proprietorship firm. The students are also familiarized with basic calculations of Goods and Services Tax (GST) in recording the business transactions. The accounting treatment of GST is confined to the syllabus of class XI.

The increased role of ICT in all walks of life cannot be overemphasized and is becoming an integral part of business operations. The learners of accounting are introduced to Computerized Accounting System at class XI and XII. Computerized Accounting System is a compulsory component which is to be studied by all students of commerce in class XI; whereas in class XII it is offered as an optional subject to Company Accounts and Analysis of Financial Statements. This course is developed to impart skills for designing need based accounting database for maintaining book of accounts.

The complete course of Accountancy at the senior secondary stage introduces the learners to the world of business and emphasize on strengthening the fundamentals of the subject.

Objectives:

1. To familiarize students with new and emerging areas in the preparation and presentation of financial statements.
2. To acquaint students with basic accounting concepts and accounting standards.
3. To develop the skills of designing need based accounting database.
4. To appreciate the role of ICT in business operations.
5. To develop an understanding about recording of business transactions and preparation of financial statements.
6. To enable students with accounting for Not-for-Profit organizations, accounting for Partnership Firms and company accounts.

Accountancy (Subject Code 055)

Class-XI (2025-26)

Theory: 80 Marks

3 Hours

Project: 20 Marks

Units	Marks
Part A: Financial Accounting-1	
Unit-1: Theoretical Framework	12
Unit-2: Accounting Process	44
Part B: Financial Accounting-II	
Unit-3: Financial Statements of Sole Proprietorship	24
Part C: Project Work	20

PART A: FINANCIAL ACCOUNTING - I

Unit-1: Theoretical Frame Work

Units/Topics	Learning Outcomes
Introduction to Accounting <ul style="list-style-type: none">Accounting- concept, meaning, as a source of information, objectives, advantages and limitations, types of accounting information; users of accounting information and their needs. Qualitative Characteristics of Accounting Information. Role of Accounting in Business.Basic Accounting Terms- Entity, Business Transaction, Capital, Drawings. Liabilities (Non Current and Current). Assets (Non Current, Current); Expenditure (Capital and Revenue), Expense, Revenue, Income, Profit, Gain, Loss, Purchase, Sales, Goods, Stock, Debtor, Creditor, Voucher, Discount (Trade discount and Cash Discount) Theory Base of Accounting <ul style="list-style-type: none">Fundamental accounting assumptions: GAAP: ConceptBasic Accounting Concept : Business Entity, Money Measurement, Going Concern,	After going through this Unit, the students will be able to: <ul style="list-style-type: none">describe the meaning, significance, objectives, advantages and limitations of accounting in the modern economic environment with varied types of business and non-business economic entities.identify / recognise the individual(s) and entities that use accounting information for serving their needs of decision making.explain the various terms used in accounting and differentiate between different related terms like current and non-current, capital and revenue.give examples of terms like business transaction, liabilities, assets, expenditure and purchases.explain that sales/purchases include both cash and credit sales/purchases relating to the accounting year.differentiate among income, profits and gains.

<p>Accounting Period, Cost Concept, Dual Aspect, Revenue Recognition, Matching, Full Disclosure, Consistency, Conservatism,</p> <ul style="list-style-type: none"> • Materiality and Objectivity • System of Accounting. Basis of Accounting: cash basis and accrual basis • Accounting Standards: Applicability of Accounting Standards (AS) and Indian Accounting Standards (IndAS) • Goods and Services Tax (GST): Characteristics and Advantages. 	<ul style="list-style-type: none"> • state the meaning of fundamental accounting assumptions and their relevance in accounting. • describe the meaning of accounting assumptions and the situation in which an assumption is applied during the accounting process. • explain the meaning, applicability, objectives, advantages and limitations of accounting standards. • appreciate that various accounting standards developed nationally and globally are in practice for bringing parity in the accounting treatment of different items. • acknowledge the fact that recording of accounting transactions follows double entry system. • 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. • Explain the meaning, advantages and characteristic of GST.
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Unit-2: Accounting Process

Units/Topics	Learning Outcomes
<p>Recording of Business Transactions</p> <ul style="list-style-type: none"> • Voucher and Transactions: Source documents and Vouchers, Preparation of Vouchers, Accounting Equation Approach: Meaning and Analysis, Rules of Debit and Credit. • Recording of Transactions: Books of Original Entry- Journal • Special Purpose books: • Cash Book: Simple, cash book with bank column and petty cashbook • Purchases book 	<p>After going through this Unit, the students will be able to:</p> <ul style="list-style-type: none"> • explain the concept of accounting equation and appreciate that every transaction affects either both the sides of the equation or a positive effect on one item and a negative effect on another item on the same side of accounting equation. • explain the effect of a transaction (increase or decrease) on the assets, liabilities, capital, revenue and expenses. • appreciate that on the basis of source

<ul style="list-style-type: none"> • Sales book • Purchases return book • Sales return book • Journal proper <p>Note: Including trade discount, freight and cartage expenses for simple GST calculation.</p> <ul style="list-style-type: none"> • Ledger: Format, Posting from journal and subsidiary books, Balancing of accounts <p>Bank Reconciliation Statement:</p> <ul style="list-style-type: none"> • Need and preparation, Bank Reconciliation Statement <p>Depreciation, Provisions and Reserves</p> <ul style="list-style-type: none"> • Depreciation: Meaning, Features, Need, Causes, factors • Other similar terms: Depletion and Amortisation • Methods of Depreciation: <ul style="list-style-type: none"> i. Straight Line Method (SLM) ii. Written Down Value Method (WDV) <p>Note: Excluding change of method</p> <ul style="list-style-type: none"> • Difference between SLM and WDV; Advantages of SLM and WDV • Method of recoding depreciation <ul style="list-style-type: none"> i. Charging to asset account ii. Creating provision for depreciation/accumulated depreciation account • Treatment of disposal of asset • Provisions, Reserves, Difference Between Provisions and Reserves. • Types of Reserves: <ul style="list-style-type: none"> i. Revenue reserve ii. Capital reserve iii. General reserve iv. Specific reserve v. Secret Reserve • Difference between capital and revenue reserve <p>Trial balance and Rectification of Errors</p>	<p>documents, accounting vouchers are prepared for recording transaction in the books of accounts.</p> <ul style="list-style-type: none"> • develop the understanding of recording of transactions in journal and the skill of calculating GST. • explain the purpose of maintaining a Cash Book and develop the skill of preparing the format of different types of cash books and the method of recording cash transactions in Cash book. • describe the method of recording transactions other than cash transactions as per their nature in different subsidiary books . • 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. • 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. • explain the necessity of providing depreciation and develop the skill of using different methods for computing depreciation. • understand the accounting treatment of providing depreciation directly to the concerned asset account or by creating provision for depreciation account. • appreciate the method of asset disposal through the concerned asset account or by preparing asset disposal account. • appreciate the need for creating reserves and also making provisions for events which may
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<ul style="list-style-type: none"> • Trial balance: objectives, meaning and preparation <p>(Scope: Trial balance with balance method only)</p> <ul style="list-style-type: none"> • Errors: classification-errors of omission, commission, principles, and compensating; their effect on Trial Balance. • Detection and rectification of errors; <ul style="list-style-type: none"> (i) Errors which do not affect trial balance (ii) Errors which affect trial balance • preparation of suspense account. 	<p>belong to the current year but may happen in next year.</p> <ul style="list-style-type: none"> • appreciate the difference between reserve and reserve fund. • state the need and objectives of preparing trial balance and develop the skill of preparing trial balance. • appreciate that errors may be committed during the process of accounting. • understand the meaning of different types of errors and their effect on trial balance. • develop the skill of identification and location of errors and their rectification and preparation of suspense account.
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Part B: Financial Accounting - II

Unit 3: Financial Statements of Sole Proprietorship

Units/Topics	Learning Outcomes
<p>Financial Statements</p> <p>Meaning, objectives and importance; Revenue and Capital Receipts; Revenue and Capital Expenditure; Deferred Revenue expenditure. Opening journal entry. Trading and Profit and Loss Account: Gross Profit, Operating profit and Net profit. Preparation. Balance Sheet: need, grouping and marshalling of assets and liabilities. Preparation. Adjustments in preparation of financial statements with respect to closing stock, outstanding expenses, prepaid expenses, accrued income, income received in advance, depreciation, bad debts, provision for doubtful debts, provision for discount on debtors, Abnormal loss, Goods taken for personal use/staff welfare, interest on capital and managers commission. Preparation of Trading and Profit and Loss account and Balance Sheet of a sole proprietorship with adjustments.</p> <p>Incomplete Records</p>	<p>After going through this Unit, the students will be able to:</p> <ul style="list-style-type: none"> • 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 of preparing trading and profit and loss account. • explain the need for preparing balance sheet. • understand the technique of grouping and marshalling 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 understanding and skill to do adjustments for items and their presentation in financial statements like depreciation, closing stock, provisions, abnormal loss etc. • develop the skill of preparation of trading and profit and loss account and balance sheet.

Features, reasons and limitations. Ascertainment of Profit/Loss by Statement of Affairs method. (excluding conversion method)	
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Part C: Project Work (Any One)

1. Collection of source documents, preparation of vouchers, recording of transactions with the help of vouchers.
2. Preparation of Bank Reconciliation Statement with the given cash book and the pass book with twenty to twenty-five transactions.
3. Comprehensive project of any sole proprietorship business. This may state with journal entries and their ledgering, preparation of Trial balance. Trading and Profit and Loss Account and Balance Sheet. Expenses, incomes and profit (loss), assets and liabilities are to be depicted using pie chart / bar diagram. This may include simple GST related transactions.

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:

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|-------------------------|-------------------------------|--------------------------|
| 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.

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| 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, performas 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.

Suggested Question Paper Design
Accountancy (Subject Code 055)
Class XI (2025-26)

Theory: 80 Marks
Project: 20 Marks

3 hrs.

S N	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	32	40%
3	Applying: Solve problems to new situations by applying acquired knowledge, facts, techniques and rules in a different way.	24	30%
4	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.	24	30%
	TOTAL	80	100%

Grade XI (2025-26)

Number of Paper: 1
Time: 3 Hours
Max Marks: 80

No.	Units	Marks
I	Numbers, Quantification and Numerical Applications	09
II	Algebra	15
III	Mathematical Reasoning	06
IV	Calculus	10
V	Probability	08
VI	Descriptive Statistics	12
VII	Basics of Financial Mathematics	15
VIII	Coordinate Geometry	05
Total		80
Internal Assessment		20

CLASS- XI

Sl. No.	Contents	Learning Outcomes: Students will be able to	Notes / Explanation
UNIT – 1 NUMBERS, QUANTIFICATION AND NUMERICAL APPLICATIONS			
Numbers & Quantification			
1.1	Binary Numbers	<ul style="list-style-type: none">Express decimal numbers in binary systemExpress binary numbers in decimal system	<ul style="list-style-type: none">Definition of number system (decimal and binary)Conversion from decimal to binary system and vice - versa
1.2	Indices, Logarithm and Antilogarithm	<ul style="list-style-type: none">Relate indices and logarithm /antilogarithmFind logarithm and antilogarithms of given Number	<ul style="list-style-type: none">Applications of rules of indicesIntroduction of logarithm and antilogarithmCommon and Natural logarithm
1.3	Laws and properties of logarithms	<ul style="list-style-type: none">Enlist the laws and properties of logarithmsApply laws of logarithm	<ul style="list-style-type: none">Fundamental laws of logarithm
1.4	Simple applications of logarithm and Antilogarithm	<ul style="list-style-type: none">Use logarithm in different applications	<ul style="list-style-type: none">Express the problem in the form of an equation and apply logarithm/ antilogarithm
Numerical Applications			
1.5	Clock	<ul style="list-style-type: none">Evaluate the angular value of a minuteCalculate the angle formed between two hands of clock at given timeCalculate the time for which hands of clock Meet	<ul style="list-style-type: none">Number of rotations of minute hand / hour hand of a clock in a dayNumber of times minute hand and hour hand coincides in a day
1.6	Calendar	<ul style="list-style-type: none">Determine Odd days in a month/ year/ centuryDecode the day for the given date	<ul style="list-style-type: none">Definition of odd daysOdd days in a year/ century.Day corresponding to a given date
1.7	Time, Work and Distance	<ul style="list-style-type: none">Establish the relationship between work and timeCompare the work done by the individual / group w.r.t. timeCalculate the time taken/ distance covered/ Work done from the given data	<ul style="list-style-type: none">Basic concept of time and workProblems on time taken / distance covered / work done

1.8	Seating arrangement	<ul style="list-style-type: none"> • Create suitable seating plan/ draft as per given conditions (Linear/circular) • Locate the position of a person in a seating arrangement 	<ul style="list-style-type: none"> • Linear and circular seating arrangement • Position of a person in a seating arrangement
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UNIT – 2 ALGEBRA

Sets

2.1	Introduction to sets – definition	<ul style="list-style-type: none"> • Define set as well-defined collection of objects 	<ul style="list-style-type: none"> • Definition of a Set • Examples and Non-examples of Set
2.2	Representation of sets	<ul style="list-style-type: none"> • Represent a set in Roster form and Set builder form 	<ul style="list-style-type: none"> • Write elements of a set in Set Builder form and Roster Form • Convert a set given in Roster form into Set builder form and vice-versa
2.3	Types of sets and their notations	<ul style="list-style-type: none"> • Identify different types of sets on the basis of number of elements in the set • Differentiate between equal set and equivalence set 	<ul style="list-style-type: none"> • Types of Sets: Finite Set, Infinite Set, Empty Set, Singleton Set
2.4	Subsets	<ul style="list-style-type: none"> • Enlist all subsets of a set • Find number of subsets of a given set • Find number of elements of a power set 	<ul style="list-style-type: none"> • Subset of a given set • Familiarity with terms like Superset, Improper subset, Universal set, Power set
2.5	Intervals	<ul style="list-style-type: none"> • Express subset of real numbers as intervals 	<ul style="list-style-type: none"> • Open interval, closed interval, semi open interval and semi closed interval
2.6	Venn diagrams	<ul style="list-style-type: none"> • Apply the concept of Venn diagram to understand the relationship between sets • Solve problems using Venn diagram 	<ul style="list-style-type: none"> • Venn diagrams as the pictorial representation of relationship between sets • Practical Problems based on Venn Diagrams

2.7	Operations on sets	<ul style="list-style-type: none"> • Perform operations on sets to solve practical problems 	<ul style="list-style-type: none"> • Operations on sets include <ol style="list-style-type: none"> i) Union of sets ii) Intersection of sets iii) Difference of sets iv) Complement of a set v) De Morgan's Laws
Relations			
2.8	Ordered pairs Cartesian product of two sets	<ul style="list-style-type: none"> • Explain the significance of specific arrangement of elements in a pair • Write Cartesian product of two sets • Find the number of elements in a Cartesian product of two sets 	<ul style="list-style-type: none"> • Ordered pair, order of elements in an ordered pair and equality of ordered pairs • Cartesian product of two non-empty sets
2.9	Relations	<ul style="list-style-type: none"> • Express relation as a subset of Cartesian product • Find domain and range of a relation 	<ul style="list-style-type: none"> • Definition of Relation, examples pertaining to relations in the real number system
Sequences and Series			
2.10	Sequence and Series	<ul style="list-style-type: none"> • Differentiate between sequence and series 	<ul style="list-style-type: none"> • Sequence: $a_1, a_2, a_3, \dots, a_n$ • Series: $a_1 + a_2 + a_3 + \dots + a_n$
2.11	Arithmetic Progression	<ul style="list-style-type: none"> • Identify Arithmetic Progression (AP) • Establish the formulae of finding n^{th} term and sum of n terms • Solve application problems based on AP • Find arithmetic mean (AM) of two positive numbers 	<ul style="list-style-type: none"> • General term of A P: $t_n = a + (n - 1)d$ • Sum of n terms of A P: $S_n = \frac{n}{2} [2a + (n - 1)d]$ • AM of a and $b = \frac{a+b}{2}$
2.12	Geometric Progression	<ul style="list-style-type: none"> • Identify Geometric Progression (GP) • Derive the n^{th} term and sum of n terms of a given GP • Solve problems based on applications of GP • Find geometric mean (GM) of two positive numbers • Solve problems based on relation between AM and GM 	<ul style="list-style-type: none"> • General term of GP: $t_n = a r^{n-1}$ • Sum of n terms of A P: $S_n = \frac{a(r^n - 1)}{r - 1}$ • Sum of infinite terms of GP = $\frac{a}{1-r}$, where $-1 < r < 1$ • Geometric mean of a and $b = \sqrt{ab}$ • For two positive numbers a and b, AM \geq GM i.e., $\frac{a+b}{2} \geq \sqrt{ab}$

2.13	Applications of AP and GP	<ul style="list-style-type: none"> • Apply appropriate formulas of AP and GP to solve application problems 	Applications based on <ul style="list-style-type: none"> • Economy Stimulation • The Virus spread
Permutations and Combinations			
2.14	Factorial	<ul style="list-style-type: none"> • Define factorial of a number • Calculate factorial of a number 	<ul style="list-style-type: none"> • Definition of factorial: $n! = n(n-1)(n-2) \dots 3.2.1$ • Usage of factorial in counting principles
2.15	Fundamental Principle of Counting	<ul style="list-style-type: none"> • Appreciate how to count without counting 	<ul style="list-style-type: none"> • Fundamental Principle of Addition • Fundamental Principle of Multiplication
2.16	Permutations	<ul style="list-style-type: none"> • Define permutation • Apply the concept of permutation to solve simple problems 	<ul style="list-style-type: none"> • Permutation as arrangement of objects in a definite order taken some or all at a time. Theorems under different conditions resulting in ${}^n P_r = \frac{n!}{(n-r)!}$ or n^r or $\frac{n!}{n_1! n_2! \dots n_k!}$ arrangements.
2.17	Combinations	<ul style="list-style-type: none"> • Define combination • Differentiate between permutation and combination • Apply the formula of combination to solve the related problems 	<ul style="list-style-type: none"> • The number of combinations of n different objects taken r at a time is given by ${}^n C_r = \frac{n!}{r!(n-r)!}$ Some results on Combinations: <ul style="list-style-type: none"> • ${}^n C_0 = 1 = {}^n C_n$ • ${}^n C_a = {}^n C_b \Rightarrow a = b$ or $a + b = n$ • ${}^n C_r = {}^n C_{n-r}$ • ${}^n C_r + {}^n C_{r-1} = {}^{n+1} C_r$
UNIT -3 MATHEMATICAL REASONING			
3.1	Logical reasoning	<ul style="list-style-type: none"> • Solve logical problems involving odd man out, syllogism, blood relation and coding decoding 	<ul style="list-style-type: none"> • Odd man out • Syllogism • Blood relations • Coding Decoding
UNIT – 4 CALCULUS			
4.1	Functions	<ul style="list-style-type: none"> • Identify dependent and independent variables • Define a function using dependent and independent variable 	<ul style="list-style-type: none"> • Dependent variable and independent variable • Function as a rule or law that defines a relationship between one variable (the independent variable) and another variable (the dependent variable)

4.2	Domain and Range of a function	<ul style="list-style-type: none"> Define domain, range and co-domain of a given function 	<ul style="list-style-type: none"> Domain as a set of all values of independent variable Co-domain as a set of all values of dependent variable Range of a function as set of all possible resulting values of dependent variable
4.3	Types of functions and their graphical representation	<ul style="list-style-type: none"> Define various types of functions Identify domain, co-domain and range of the function Representation of function graphically 	<ul style="list-style-type: none"> Following types of functions with definitions, characteristics and their graphs. Constant function, Identity function, Polynomial function, Rational function, Composite function, Logarithm function, Exponential function, Modulus function, Algebraic function.
4.4	Concepts of limits and continuity of a function	<ul style="list-style-type: none"> Define limit of a function Solve problems based on the algebra of limits Define continuity of a function 	<ul style="list-style-type: none"> Left hand limit, Right hand limit, Limit of a function, Continuity of a function
4.5	Instantaneous rate of change	<ul style="list-style-type: none"> Define instantaneous rate of change 	<ul style="list-style-type: none"> The ratio $\frac{\Delta y}{\Delta x} = \frac{f(x+\Delta x)-f(x)}{\Delta x}$ as instantaneous rate of change, where Δy is change in y and Δx is change in x at any instant.
4.6	Differentiation as a process of finding derivative	<ul style="list-style-type: none"> Find the derivative of the functions 	<ul style="list-style-type: none"> Derivatives of functions (non-trigonometric only)
4.7	Derivatives of algebraic functions using Chain Rule	<ul style="list-style-type: none"> Find the derivative of function of a function 	<ul style="list-style-type: none"> If $y = f(u)$ where $u = g(x)$ then differential coefficient of y w.r.t x is $\frac{dy}{dx} = \frac{dy}{du} \cdot \frac{du}{dx}$
UNIT – 5 PROBABILITY			
5.1	Introduction	<ul style="list-style-type: none"> Appreciate the use of probability in daily life situations 	<ul style="list-style-type: none"> Probability as quantitative measure of uncertainty Use of probability in determining the insurance premium, weather forecasts etc.
5.2	Random experiment and sample space	<ul style="list-style-type: none"> Define random experiment and sample space with suitable examples 	<ul style="list-style-type: none"> Sample space as set of all possible outcomes
5.3	Event	<ul style="list-style-type: none"> Define an event Recognize and differentiate different types of events and find their probabilities 	<ul style="list-style-type: none"> Types of Events: Impossible and sure event, Independent and dependent event, mutually exclusive and exhaustive event.

5.4	Conditional Probability	<ul style="list-style-type: none"> Define the concept of conditional probability Apply reasoning skills to solve problems based on conditional probability 	<ul style="list-style-type: none"> Conditional Probability of event E given that F has occurred is: $P(E F) = \frac{P(E \cap F)}{P(F)}, P(F) \neq 0$
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UNIT- 6 DESCRIPTIVE STATISTICS

6.1	Data Interpretation – Measure of Dispersion	<ul style="list-style-type: none"> Understand meaning of dispersion in a data set Differentiate between range, quartile deviation, mean deviation and standard deviation Calculate range, quartile deviation, mean deviation and standard deviation for ungrouped and grouped data set Choose appropriate measure of dispersion to calculate spread of data 	<ul style="list-style-type: none"> Mean deviation around mean and median Standard deviation and variance Examples of different kinds of data helping students to choose and compare different measures of dispersion
6.2	Percentile rank	<ul style="list-style-type: none"> Define Percentile rank Calculate and interpret Percentile rank of scores in a given ungrouped data set 	<ul style="list-style-type: none"> Emphasis on visualizing, analysing and interpreting percentile rank scores
6.3	Correlation	<ul style="list-style-type: none"> Define correlation in values of two data sets Calculate Spearman's rank correlation for ungrouped data Interpret the coefficient of correlation 	<ul style="list-style-type: none"> Emphasis on application, analysis and interpreting the results of coefficient of correlation using practical examples

UNIT – 7 FINANCIAL MATHEMATICS

7.1	Interest and Interest Rates	<ul style="list-style-type: none"> Define the concept of Interest Rates Compare the difference between Nominal Interest Rate, Effective Rate and Real Interest Rate Solve Practical applications of interest rate 	<ul style="list-style-type: none"> Impact of high interest rates and low interest rates on the business.
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7.2	Accumulation with simple and compound interest	<ul style="list-style-type: none"> • Interpret the concept of simple and compound interest • Calculate Simple Interest and Compound Interest 	<ul style="list-style-type: none"> • Meaning and significance of simple and compound interest • Compound interest rates applications on various financial products
7.3	Simple and compound interest rates with equivalency	<ul style="list-style-type: none"> • Explain the meaning, nature and concept of equivalency • Analyze various examples for understanding annual equivalency rate 	<ul style="list-style-type: none"> • Concept of Equivalency • Annual Equivalency Rate
7.4	Effective rate of interest	<ul style="list-style-type: none"> • Define with examples the concept of effective rate of interest 	<ul style="list-style-type: none"> • Effective Annual Interest Rate $\left(1 + \frac{i}{n}\right)^n - 1 \text{ where:}$ <p>i = Nominal Interest Rate n = No. of Periods</p>
7.5	Annuities, Calculating value of Regular Annuity	<ul style="list-style-type: none"> • Explain the concept of Immediate Annuity, Annuity due and Deferred Annuity • Calculate General Annuity 	<ul style="list-style-type: none"> • Definition, Formulae and Examples
7.6	Simple applications of regular annuities (up to 3 period)	<ul style="list-style-type: none"> • Calculate the future value of regular annuity, annuity due • Apply the concept of Annuity in real life situations 	<ul style="list-style-type: none"> • Examples of regular annuity: Mortgage Payment, Car Loan Payments, Leases, Rent Payment, Insurance payouts etc.
7.7	Tax, calculation of tax, simple applications of tax calculation in Goods and service tax, Income Tax	<ul style="list-style-type: none"> • Explain fundamentals of taxation • Differentiate between Direct and indirect tax • Define and explain GST • Calculate GST • Explain rules under State Goods and Services Tax (SGST) Central Goods and Services Tax (CGST) and Union Territory. Goods and Services Tax (UTGST) 	<ul style="list-style-type: none"> • Computation of income tax Add Income from salary, house property, business or profession, capital gain, other sources, etc. Less deductions: PF, PPF, LIC, Housing loan, FD, NSC etc. • Assess the Individuals under Income Tax Act • Formula for GST – Different Tax heads under GST

7.8	Bills, tariff rates, fixed charge, surcharge, service charge	<ul style="list-style-type: none"> • Describe the meaning of bills and its various types • Analyze the meaning and rules determining tariff rates • Explain the concept of fixed charge 	<ul style="list-style-type: none"> • Tariff rates- its basis of determination • Concept of fixed charge service charge and their applications in various sectors of Indian economy
7.9	Calculation and interpretation of electricity bill, water supply bill and other supply bills	<ul style="list-style-type: none"> • To interpret and analyze electricity bills, water bills and other supply bills • Evaluate how to calculate units consumed under electricity bills/water bill. 	<ul style="list-style-type: none"> • Components of electricity bill/water bill and other supply bills: <ul style="list-style-type: none"> i) overcharging of electricity ii) units consumed in water supply bills iii) units consumed in electricity bills

UNIT – 8 COORDINATE GEOMETRY

8.1	Straight line	<ul style="list-style-type: none"> • Find the slope and equation of line in various form • Find angle between the two lines • Find the perpendicular distance of a given point from a line • Find the distance between two parallel lines 	<ul style="list-style-type: none"> • Gradient of a line • Equation of line: Parallel to axes, point-slope form, two-points form, slope intercept form, intercept form • Application of the straight line in demand curve related to economics problems
8.2	Circle	<ul style="list-style-type: none"> • Define a circle • Find different form of equations of a circle • Solve problems based on applications of circle 	<ul style="list-style-type: none"> • Circle as a locus of a point in a plane • Equation of a circle in standard form, central form, diameter form and general form
8.3	Parabola	<ul style="list-style-type: none"> • Define parabola and related terms 	<ul style="list-style-type: none"> • Parabola as a locus of a point in a plane. • Equation of a parabola in standard form.

Practical: Use of spreadsheet

Calculating average, interest (simple and compound), creating pictographs, drawing pie chart, bar graphs, calculating central tendency visualizing graphs (straight line, circles and parabola using real-time data)

Suggested practical using spreadsheet

1. Plot the graph of functions on excel study the nature of function at various points, drawing lines of tangents
2. Create a budget of income and spending
3. Create and compare sheet of price & features to buy a product
4. Prepare the best option plan to buy a product by comparing cost, shipping charges, tax and other hidden costs
5. Smart purchasing during sale season
6. Prepare a report card using scores of the last four exams and compare the performance
7. Collect the data on weather, price, inflation, and pollution. Sketch different types of graphs and analyze the results.

BUSINESS STUDIES (Subject Code 054)

Class XI-XII (2025-26)

Rationale

The courses in Business Studies and Accountancy are introduced at + 2 stage of Senior Secondary Education as formal commerce education is provided after first ten years of schooling. Therefore, it becomes necessary that instructions in these subjects are given in such a manner that students have a good understanding of the principles and practices bearing in business (trade and industry) as well as their relationship with the society.

Business is a dynamic process that brings together technology, natural resources and human initiative in a constantly changing global environment. To understand the framework in which a business operates, a detailed study of the organisation and management of business processes and its interaction with the environment is required. Globalisation has changed the way organizations transact their business.

Information Technology is becoming a part of business operations in more and more organisations. Computerised systems are fast replacing other systems. E-business and other related concepts are picking up fast which need to be emphasized in the curriculum.

The course in Business Studies prepares students to analyse, manage, evaluate and respond to changes which affect business. It provides a way of looking at and interacting with the business environment. It recognizes the fact that business influences and is influenced by social, political, legal and economic forces.

It allows students to appreciate that business is an integral component of society and develops an understanding of many social and ethical issues.

Therefore, to acquire basic knowledge of the business world, a course in Business Studies would be useful. It also informs students of a range of study and work options and bridges the gap between school and work.

Objectives:

- To inculcate business attitude and develop skills among students to pursue higher education, world of work including self employment.
- To develop students with an understanding of the processes of business and its environment;
- To acquaint students with the dynamic nature and inter-dependent aspects of business;
- To develop an interest in the theory and practice of business, trade and industry;
- To familiarize students with theoretical foundations of the process of organizing and managing the operations of a business firm;
- To help students appreciate the economic and social significance of business activity and the social cost and benefits arising there from;
- To acquaint students with the practice of managing the operations and resources of business;
- To enable students to act more effectively and responsibly as consumers, employers, employees and citizens;

BUSINESS STUDIES (Subject Code 054)
CLASS–XI (2025-26)

Theory: 80 Marks

3 Hours

Project: 20 Marks

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

Part A: Foundation of Business

Concept includes meaning and features

Unit 1: Evolution and Fundamentals of Business

Content	After going through this unit, the student/ learner would be able to:
History of Trade and Commerce in India: Indigenous Banking System, Rise of Intermediaries, Transport, Trading Communities: Merchant Corporations, Major Trade Centres, Major Imports and Exports, Position of Indian Sub-Continent in the World Economy	<ul style="list-style-type: none"> To acquaint the History of Trade and Commerce in India
Business – meaning and characteristics	<ul style="list-style-type: none"> Understand the meaning of business with special reference to economic and non-economic activities. Discuss the characteristics of business.
Business, profession and employment – Concept	<ul style="list-style-type: none"> Understand the concept of business, profession and employment. Differentiate between business, profession and employment.

Objectives of business	<ul style="list-style-type: none"> • Appreciate the economic and social objectives of business. • Examine the role of profit in business.
Classification of business activities - Industry and Commerce	<ul style="list-style-type: none"> • Understand the broad categories of business activities- industry and commerce.
Industry-types: primary, secondary, tertiary Meaning and subgroups	<ul style="list-style-type: none"> • Describe the various types of industries.
Commerce-trade: (types-internal, external; wholesale and retail) and auxiliaries to trade; (banking, insurance, transportation, warehousing, communication, and advertising) – meaning	<ul style="list-style-type: none"> • Discuss the meaning of commerce, trade and auxiliaries to trade. • Discuss the meaning of different types of trade and auxiliaries to trade. • Examine the role of commerce-trade and auxiliaries to trade.
Business risk-Concept	<ul style="list-style-type: none"> • Understand the concept of risk as a special characteristic of business. • Examine the nature and causes of business risks.

Unit 2: Forms of Business organizations

Sole Proprietorship-Concept, merits and limitations	<ul style="list-style-type: none"> • List the different forms of business organizations and understand their meaning. • Identify and explain the concept, merits and limitations of Sole Proprietorship.
Partnership-Concept, types, merits and limitation of partnership, registration of a partnership firm, partnership deed. Types of partners	<ul style="list-style-type: none"> • Identify and explain the concept, merits and limitations of a Partnership firm. • Understand the types of partnership on the basis of duration and on the basis of liability. • State the need for registration of a partnership firm. • Discuss types of partners –active, sleeping, secret, nominal and partner by estoppel.
Hindu Undivided Family Business: Concept	<ul style="list-style-type: none"> • Understand the concept of Hindu Undivided Family Business.
Cooperative Societies-Concept, merits, and limitations.	<ul style="list-style-type: none"> • Identify and explain the concept, merits and limitations of Cooperative Societies. • Understand the concept of consumers, producers, marketing, farmers, credit and housing co-operatives.

Company - Concept, merits and limitations; Types: Private, Public and One Person Company – Concept	<ul style="list-style-type: none"> Identify and explain the concept, merits and limitations of private and public companies. Understand the meaning of one person company. Distinguish between a private company and a public company.
Formation of company - stages, important documents to be used in formation of a company	<ul style="list-style-type: none"> Highlight the stages in the formation of a company. Discuss the important documents used in the various stages in the formation of a company.
Choice of form of business organization	<ul style="list-style-type: none"> Distinguish between the various forms of business organizations. Explain the factors that influence the choice of a suitable form of business organization.

Unit 3: Public, Private and Global Enterprises

Public sector and private sector enterprises – Concept	<ul style="list-style-type: none"> Develop an understanding of Public sector and private sector enterprises
Forms of public sector enterprises: Departmental Undertakings, Statutory Corporations and Government Company	<ul style="list-style-type: none"> Identify and explain the features, merits and limitations of different forms of public sector enterprises
Global Enterprises – Feature Joint venture Public private partnership – concept	<ul style="list-style-type: none"> Develop an understanding of global enterprises, public private partnership by studying their meaning and features.

Unit 4: Business Services

Business services – meaning and types. Banking: Types of bank accounts - savings, current, recurring, fixed deposit and multiple option deposit account	<ul style="list-style-type: none"> Understand the meaning and types of business services. Discuss the meaning and types of Business service Banking Develop an understanding of difference types of bank account.
Banking services with particular reference to Bank Draft, Bank Overdraft, Cash credit. E-Banking: meaning, types of digital payments	<ul style="list-style-type: none"> Develop an understanding of the different services provided by banks
Insurance – Principles. Types – life, health, fire and marine insurance – concept	<ul style="list-style-type: none"> Recall the concept of insurance Understand Utmost Good Faith, Insurable Interest, Indemnity, Contribution, Doctrine of Subrogation and Causa Proxima as principles of insurance Discuss the meaning of different

	types of insurance-life, health, fire, marine insurance.
Postal Service - Mail, Registered Post, Parcel, Speed Post, Courier - meaning	<ul style="list-style-type: none"> Understand the utility of different telecom services

Unit 5: Emerging Modes of Business

E - business: concept, scope and benefits	<ul style="list-style-type: none"> Give the meaning of e-business. Discuss the scope of e-business. Appreciate the benefits of e-business Distinguish e-business from traditional business.
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Unit 6: Social Responsibility of Business and Business Ethics

Concept of social responsibility	<ul style="list-style-type: none"> State the concept of social responsibility.
Case of social responsibility	<ul style="list-style-type: none"> Examine the case for social responsibility.
Responsibility towards owners, investors, consumers, employees, government and community	<ul style="list-style-type: none"> Identify the social responsibility towards different interest groups.
Role of business in environment protection	<ul style="list-style-type: none"> Appreciate the role of business in environment protection.
Business Ethics - Concept and Elements	<ul style="list-style-type: none"> State the concept of business ethics. Describe the elements of business ethics.

Part B: Finance and Trade

Unit 7: Sources of Business Finance

Concept of business finance	<ul style="list-style-type: none"> State the meaning, nature and importance of business finance.
Owners' funds- equity shares, preferences share, retained earnings	<ul style="list-style-type: none"> Classify the various sources of funds into owners' funds. State the meaning of owners' funds.
Borrowed funds: debentures and bonds, loan from financial institution and commercial banks, public deposits, trade credit, Inter Corporate Deposits (ICD)	<ul style="list-style-type: none"> State the meaning of borrowed funds. Discuss the concept of debentures, bonds, loans from financial institutions and commercial banks, Trade credit and inter corporate deposits. Distinguish between owners' funds and borrowed funds.

Unit 8: Small Business and Enterprises

Entrepreneurship Development (ED): Concept, Characteristics and Need. Process of Entrepreneurship Development: Start-up India Scheme, ways to fund start-up. Intellectual Property Rights and Entrepreneurship	<ul style="list-style-type: none">• Understand the concept of Entrepreneurship Development (ED), Intellectual Property Rights
Small scale enterprise as defined by MSMED Act 2006 (Micro, Small and Medium Enterprise Development Act)	<ul style="list-style-type: none">• Understand the meaning of small business
Role of small business in India with special reference to rural areas	<ul style="list-style-type: none">• Discuss the role of small business in India
Government schemes and agencies for small scale industries: National Small Industries Corporation (NSIC) and District Industrial Centre (DIC) with special reference to rural, backward areas	<ul style="list-style-type: none">• Appreciate the various Government schemes and agencies for development of small scale industries. NSIC and DIC with special reference to rural, backward area.

Unit 9: Internal Trade

Internal trade - meaning and types services rendered by a wholesaler and a retailer	<ul style="list-style-type: none">• State the meaning and types of internal trade.• Appreciate the services of wholesalers and retailers.
Types of retail-trade-Itinerant and small scale fixed shops retailers	<ul style="list-style-type: none">• Explain the different types of retail trade.
Large scale retailers-Departmental stores, chain stores – concept	<ul style="list-style-type: none">• Highlight the distinctive features of departmental stores, chain stores and mail order business.
GST (Goods and Services Tax): Concept and key-features	<ul style="list-style-type: none">• Understand the concept of GST

Unit 10: International Trade

International trade: concept and benefits	<ul style="list-style-type: none">• Understand the concept of international trade.• Describe the scope of international trade to the nation and business firms.
Export trade – Meaning and procedure	<ul style="list-style-type: none">• State the meaning and objectives of export trade.• Explain the important steps involved in executing export trade.
Import Trade - Meaning and procedure	<ul style="list-style-type: none">• State the meaning and objectives

	<p>of import trade.</p> <ul style="list-style-type: none"> • Discuss the important steps involved in executing import trade.
Documents involved in International Trade; indent, letter of credit, shipping order, shipping bills, mate's receipt (DA/DP)	<ul style="list-style-type: none"> • 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
World Trade Organization (WTO) meaning and objectives	<ul style="list-style-type: none"> • State the meaning of World Trade Organization. • Discuss the objectives of World Trade Organization in promoting international trade.

Unit 11: Project Work

As per CBSE guidelines.

Suggested Question Paper Design
Business Studies (Subject Code 054)
Class XI (2025-26)
March 2026 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	32	40%
2	Applying: Solve problems to new situations by applying acquired knowledge, facts, techniques and rules in a different way	24	30%
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.	24	30%
	Total	80	100%

ECONOMICS (Subject Code 030)

CLASS – XI (2025-26)

Theory: 80 Marks

3 Hours

Project: 20 Marks

Units		Marks
Part A	Statistics for Economics	
	Introduction	15
	Collection, Organisation and Presentation of Data	
	Statistical Tools and Interpretation	25
		40
Part B	Introductory Microeconomics	
	Introduction	04
	Consumer's Equilibrium and Demand	14
	Producer Behaviour and Supply	14
	Forms of Market and Price Determination under perfect competition with simple applications	08
		40
Part C	Project Work	20

Part A: Statistics for Economics

In this course, the learners are expected to acquire skills in collection, organisation and presentation of quantitative and qualitative information pertaining to various simple economic aspects systematically. It also intends to provide some basic statistical tools to analyse, and interpret any economic information and draw appropriate inferences. In this process, the learners are also expected to understand the behaviour of various economic data.

Unit 1: Introduction

What is Economics?

Meaning, scope, functions and importance of statistics in Economics

Unit 2: Collection, Organisation and Presentation of data

Collection of data - sources of data - primary and secondary; how basic data is collected with concepts of Sampling; methods of collecting data; some important sources of secondary data: Census of India and National Sample Survey Organisation.

Organisation of Data: Meaning and types of variables; Frequency Distribution.

Presentation of Data: Tabular Presentation and Diagrammatic Presentation of Data:
(i) Geometric forms (bar diagrams and pie diagrams), (ii) Frequency diagrams (histogram, polygon and Ogive) and (iii) Arithmetic line graphs (time series graph).

Unit 3: Statistical Tools and Interpretation

For all the numerical problems and solutions, the appropriate economic interpretation may be attempted. This means, the students need to solve the problems and provide interpretation for the results derived.

Measures of Central Tendency- Arithmetic mean, Median and Mode

Correlation – meaning and properties, scatter diagram; measures of correlation - Karl Pearson's method (two variables ungrouped data) Spearman's rank correlation (Non-Repeated Ranks and Repeated Ranks).

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, Simple Aggregative Method.

Part B: Introductory Microeconomics

Unit 4: Introduction

Meaning of 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.

Unit 5: Consumer's Equilibrium and Demand

Consumer's equilibrium - meaning of Utility, Marginal Utility, Law of Diminishing Marginal Utility, conditions of consumer's equilibrium using marginal utility analysis.

Indifference curve analysis of consumer's equilibrium-the consumer's budget (budget set and budget line), preferences of the consumer (indifference curve, indifference map) and conditions of consumer's equilibrium.

Demand, market demand, determinants of demand, demand schedule, demand curve and its slope, movement along and shifts in the demand curve; price elasticity of demand - factors affecting price elasticity of demand; measurement of price elasticity of demand – percentage-change method and total expenditure method.

Unit 6: Producer Behaviour and Supply

Meaning of Production Function – Short-Run and Long-Run

Total Product, Average Product and Marginal Product.

Returns to a Factor

Cost – Short run costs - Total Cost, Total Fixed Cost, Total Variable Cost; Average Cost; Average Fixed Cost, Average Variable Cost and Marginal Cost - meaning and their relationships.

Revenue – Total Revenue, Average Revenue and Marginal Revenue - meaning and their relationship.

Producer's Equilibrium - meaning and its conditions in terms of Marginal Revenue-Marginal Cost.

Supply, market supply, determinants of supply, supply schedule, supply curve and its slope, movements along and shifts in supply curve, price elasticity of supply; measurement of price elasticity of supply - percentage-change method.

Unit 7: Perfect Competition - Price Determination and simple applications.

Perfect competition - Features; Determination of market equilibrium and effects of shifts in demand and supply. (Short Run Only)

Simple Applications of Demand and Supply: Price ceiling, Price floor.

Part C: Project in Economics

Guidelines as given in Class XII curriculum

Suggested Question Paper Design
Economics (Subject Code 030)
Class XI (2025-26)
March 2026 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	32	40%
2	Applying: Solve problems to new situations by applying acquired knowledge, facts, techniques and rules in a different way.	24	30%
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.	24	30%
	Total	80	100%

ECONOMICS (Subject Code 030)
CLASS - XII (2025-26)

Theory: 80 Marks
Project: 20 Marks

3 Hours

Units		Marks
Part A	Introductory Macroeconomics	
	National Income and Related Aggregates	10
	Money and Banking	06
	Determination of Income and Employment	12
	Government Budget and the Economy	06
	Balance of Payments	06
		40
Part B	Indian Economic Development	
	Development Experience (1947-90) and Economic Reforms since 1991	12
	Current Challenges facing Indian Economy	20
	Development Experience of India – A Comparison with Neighbours	08
	Theory Paper (40+40 = 80 Marks)	40
Part C	Project Work	20

Part A: Introductory Macroeconomics

Unit 1: National Income and Related Aggregates

What is Macroeconomics?

Basic concepts in macroeconomics: consumption goods, capital goods, final goods, intermediate goods; stocks and flows; gross investment and depreciation.

Circular flow of income (two sector model); Methods of calculating National Income - Value Added or Product method, Expenditure method, Income method.

Aggregates related to National Income:

Gross National Product (GNP), Net National Product (NNP), Gross Domestic Product (GDP) and Net Domestic Product (NDP) - at market price, at factor cost; Real and Nominal GDP

GDP Deflator, GDP and Welfare

Unit 2: Money and Banking

Money – meaning and functions, supply of money - Currency held by the public and net demand deposits held by commercial banks.

Money creation by the commercial banking system.

Central bank and its functions (example of the Reserve Bank of India): Bank of issue, Govt. Bank, Banker's Bank, Control of Credit through Bank Rate, Cash Reserve Ratio (CRR), Statutory Liquidity Ratio (SLR), Repo Rate and Reverse Repo Rate, Open Market Operations, Margin requirement.

Unit 3: Determination of Income and Employment

Aggregate demand and its components.

Propensity to consume and propensity to save (average and marginal).

Short-run equilibrium output; investment multiplier and its mechanism.

Meaning of full employment and involuntary unemployment.

Problems of excess demand and deficient demand; measures to correct them - changes in government spending, taxes and money supply.

Unit 4: Government Budget and the Economy

Government budget - meaning, objectives and components.

Classification of receipts - revenue receipts and capital receipts;

Classification of expenditure – revenue expenditure and capital expenditure.

Balanced, Surplus and Deficit Budget – measures of government deficit.

Unit 5: Balance of Payments

Balance of payments account - meaning and components;

Balance of payments – Surplus and Deficit

Foreign exchange rate - meaning of fixed and flexible rates and managed floating.

Determination of exchange rate in a free market, Merits and demerits of flexible and fixed exchange rate.

Managed Floating exchange rate system

Part B: Indian Economic Development

Unit 6: Development Experience (1947-90) and Economic Reforms since 1991:

A brief introduction of the state of Indian economy on the eve of independence.

Indian economic system and common goals of Five Year Plans.

Main features, problems and policies of agriculture (institutional aspects and new agricultural strategy), industry (IPR 1956; SSI – role & importance) and foreign trade.

Economic Reforms since 1991:

Features and appraisals of liberalisation, globalisation and privatisation (LPG policy);

Concepts of demonetization and GST

Unit 7: Current challenges facing Indian Economy

Human Capital Formation: How people become resource; Role of human capital in economic development; Growth of Education Sector in India

Rural development: Key issues - credit and marketing - role of cooperatives; agricultural diversification; alternative farming - organic farming

Employment: Growth and changes in work force participation rate in formal and informal sectors; problems and policies

Sustainable Economic Development: Meaning, Effects of Economic Development on Resources and Environment, including global warming

Unit 8: Development Experience of India:

A comparison with neighbours

India and Pakistan

India and China

Issues: economic growth, population, sectoral development and other Human Development Indicators

Part C: Project in Economics

Prescribed Books:

1. Statistics for Economics, NCERT
2. Indian Economic Development, NCERT
3. Introductory Microeconomics, NCERT
4. Macroeconomics, NCERT
5. Supplementary Reading Material in Economics, CBSE

Note: The above publications are also available in Hindi Medium.

ENGLISH CORE
Subject Code-301
Classes-XI- XII (2025-26)

Background

Students are expected to have acquired a reasonable degree of language proficiency in English Language by the time they come to class XI, and the course aims, essentially, at promoting the higher-order language skills.

For a large number of students, the higher secondary stage will be a preparation for the university, where a fairly high degree of proficiency in English may be required. Additionally, for another large group, the higher secondary stage may be a preparation for entry into the professional domain. The Core Course caters to both groups by promoting the language skills required for academic study as well as the language skills required for the workplace.

Competencies to be focused on:

The general objectives at this stage are to:

- listen and comprehend live as well as recorded oral presentations on a variety of topics
- develop greater confidence and proficiency in the use of language skills necessary for social and academic purpose to participate in group discussions and interviews, by making short oral presentation on given topics
- perceive the overall meaning and organisation of the text (i.e., correlation of the vital portions of the text)
- identify the central/main point and supporting details, etc., to build communicative competence in various lexicons of English
- promote advanced language skills with an aim to develop the skills of reasoning, drawing inferences, etc. through meaningful activities
- translate texts from mother tongue(s) into English and vice versa
- develop ability and acquire knowledge required in order to engage in independent reflection and enquiry
- read and comprehend extended texts (prescribed and non-prescribed) in the following genres: science fiction, drama, poetry, biography, autobiography, travel and sports literature, etc.
- text-based writing (i.e., writing in response to questions or tasks based on prescribed or unseen texts), understand and respond to lectures, speeches, etc.
- write expository / argumentative essays, explaining or developing a topic, arguing a case, etc, write formal/informal letters and applications for different purposes

- make use of contextual clues to infer meanings of unfamiliar vocabulary
- select, compile and collate information for an oral presentation
- produce unified paragraphs with adequate details and support
- use grammatical structures accurately and appropriately
- write items related to the workplace (minutes, memoranda, notices, summaries, reports etc.
- filling up of forms, preparing CV, e-mail messages., making notes from reference materials, recorded talks etc.

The core course should draw upon the language items suggested for class IX-X and delve deeper into their usage and functions. Particular attention may, however, be given to the following areas of grammar:

- The use of passive forms in scientific and innovative writings.
- Convert one kind of sentence/clause into a different kind of structure as well as other items to exemplify stylistic variations in different discourses modal auxiliaries- uses based on semantic considerations.

A. Specific Objectives of Reading

Students are expected to develop the following study skills:

- skim for main ideas and scan for details
- refer to dictionaries, encyclopedia, thesaurus and academic reference material in any format
- select and extract relevant information, using reading skills of skimming and scanning
- understand the writer's purpose and tone
- comprehend the difference between the literal and the figurative
- differentiate between claims and realities, facts and opinions, form business opinions on the basis of latest trends available
- comprehend technical language as required in computer related fields, arrive at personal conclusion and logically comment on a given text.
- Specifically develop the ability to be original and creative in interpreting opinion, develop the ability to be logically persuasive in defending one's opinion and making notes based on a text.
- recognize multilingual nature of Indian society by reading different genres.

Develop literary skills as enumerated below:

- respond to literary texts
- appreciate and analyse special features of languages that differentiate literary texts from non-literary ones, explore and evaluate features of character, plot, setting, etc.
- understand and appreciate the oral, mobile and visual elements of drama. Identify the elements of style such as humour, pathos, satire and irony, etc.
- make notes from various resources for the purpose of developing the extracted ideas into sustained pieces of writing

B. Listening and Speaking

Speaking needs a very strong emphasis and is an important objective leading to professional competence. Hence, testing of oral skills must be made an important component of the overall testing pattern. To this end, speaking and listening skills are overtly built into the material to guide the teachers in actualization of the skills.

Specific Objectives of Listening & Speaking

Students are expected to develop the ability to:

- take organized notes on lectures, talks and listening passages
- listen to news bulletins and to develop the ability to discuss informally a wide ranging issues like current national and international affairs, sports, business, etc.
- respond in interviews and to participate in formal group discussions.
- make enquiries meaningfully and adequately and to respond to enquiries for the purpose of travelling within the country and abroad.
- listen to business news and to be able to extract relevant important information.
- to develop public speaking skills.

C. Specific Objectives of Writing

The students will be able to:

- write letters to friends, relatives, etc. to write business and official letters.
- open accounts in post offices and banks. To fill in railway/airline reservation forms both online and offline.
- draft notices, advertisements and design posters effectively and appropriately
- write on various issues to institutions seeking relevant information, lodge complaints, express gratitude or render apology.
- write applications, fill in application forms, prepare a personal bio-data for admission into colleges, universities, entrance tests and jobs.
- write informal reports as part of personal letters on functions, programmes and activities held in school (morning assembly, annual day, sports day, etc.)
- write formal reports for school magazines/events/processes/ or in local newspapers about events or occasions.
- express opinions, facts, arguments in the form of speech or debates, using a variety of accurate sentence structures
- draft papers to be presented in symposia.
- take down notes from talks and lectures.
- write examination answers according to the requirement of various subjects.
- summarise a text.

Note: The creative writing section shall assess the prescribed competencies for writing skills, irrespective of any word limit.

D. More About Reading

Inculcating good reading habits in children has always been a concern for all stakeholders in education. The purpose is to create independent thinking individuals with the ability to not only create their own knowledge but also critically interpret, analyse and evaluate it with objectivity and fairness. This will also help students in learning and acquiring better language skills.

Creating learners for the 21st century involves making them independent learners who can learn, unlearn and relearn. If our children are in the habit of reading, they will learn to reinvent themselves and deal with the many challenges that lie ahead of them.

Reading is not merely decoding information or pronouncing words correctly. It is an interactive dialogue between the author and the reader in which the reader and the author share their experiences and knowledge with each other. Good readers are critical readers with an ability to arrive at a deeper understanding of not only the world presented in the book but also of the real world around them.

Consequently, they become independent thinkers capable of taking their own decisions in life rationally. Hence, a few activities are suggested below which teachers may use as a part of the reading project.

- Short review / dramatization of the story
- Commentary on the characters
- Critical evaluation of the plot, storyline and characters
- Comparing and contrasting the characters within the story, with other characters in stories by the same author or by different authors
- Extrapolating about the story read or life of characters after the story ends defending characters' actions in the story
- Making an audio story out of the novel/text to be read aloud.
- Interacting with the author
- Holding a literature fest where students role-play as various characters to interact with each other
- Role playing as authors/poets/dramatists, to defend their works and characters
- Symposiums and seminars for introducing a book, an author, or a theme
- Creating graphic novels out of novel or short stories they read
- Dramatizing incidents from a novel or a story
- Creating their own stories
- Books of one genre to be read by the whole class.

Teachers may select books and e-books suitable to the age and level of the learners. Care ought to be taken to choose books that are appropriate in terms of language, theme and content and which do not hurt the sensibilities of a child.

Teachers may later suggest books from other languages by dealing with the same themes as an extended activity. The Project should lead to independent learning/reading skills and hence the chosen book should not be taught in class, but may be introduced through activities and be left for the students to read at their own pace. Teachers may, however, choose to assess a student's progress or success in reading the book by asking for verbal or written progress reports, looking at their diary entries, engaging in a discussion about the book, giving a short quiz or a work sheet about the book/short story. A befitting mode of assessment may be chosen by the teacher.

Methods and Techniques

The techniques used for teaching should promote habits of self-learning and reduce dependence on the teacher. In general, we recommend a multi-skill, learner-centred, activity based approach, of which there can be many variations.

- The core classroom activity is likely to be that of silent reading of prescribed/selected texts for comprehension, which can lead to other forms of language learning activities such as role-play, dramatization, group discussion, writing, etc., although many such activities could be carried out without the preliminary use of textual material.
- It is important that students be trained to read independently and intelligently, interacting actively with texts, with the use of reference materials (dictionary, thesaurus, etc.) where necessary.
- Some pre-reading activity will generally be required, and the course books should suggest suitable activities, leaving teachers free to devise other activities when desired. So also, the reading of texts should be followed by post reading activities.
- It is important to remember that students should be encouraged to interpret texts in different ways.
- Group and pair activities can be resorted to, when desired, although many useful language activities can be carried out individually. In general, teachers should encourage students to interact actively with texts and with each other.
- Oral activity (group discussion, etc.) should be encouraged.

ENGLISH CORE
CLASS –XI (2025-26)

Section A
Reading Skills-- 26 Marks

I. Reading Comprehension through Unseen Passages **10+8=18 Marks**

1. One unseen passage to assess comprehension, interpretation, analysis, inference and vocabulary. The passage may be factual, descriptive or literary.
2. One unseen case-based factual passage with verbal/visual inputs like statistical data, charts etc.to assess comprehension, interpretation, analysis, inference and evaluation.

Note: *The combined word limit for both the passages will be 600-750.* Multiple Choice Questions / Objective Type Questions will be asked.

3. Note Making and Summarization based on a passage of approximately 200-250 words.

- | | | |
|-----|----------------------------|---------|
| i. | Note Making: | 5 Marks |
| | • Title: | 1 |
| | • Numbering and indenting: | 1 |
| | • Key/glossary: | 1 |
| | • Notes: | 2 |
| ii. | Summary (up to 50 words): | 3 Marks |
| | • Content: | 2 |
| | • Expression: | 1 |

Section B
Grammar and Creative Writing Skills– 23 Marks

II. Grammar **7 Marks**

4. Questions on Gap filling (Tenses, Clauses)
5. Questions on re-ordering/transformation of sentences

(Total seven questions to be done out of the eight given).

III. Creative Writing Skills **16 Marks**

6. Short writing task – Classified Advertisements, up to 50 words. One out of the two given questions to be answered (3 Marks: Format: 1 / Content: 1 / Expression: 1)

7. Short writing task –Poster up to 50 words. One out of the two given questions to be answered. (3 marks: Format: 1 / Content: 1 / Expression: 1)
8. Long Writing task: Speech in 120-150 words based on verbal / visual cues related to contemporary / age-appropriate topic. One out of the two given questions to be answered. (5 Marks: Format: 1 / Content: 2 / Expression: 2)
9. Long Writing Task: Debate based on visual/verbal inputs in 120-150 words, thematically related to contemporary, topical issues. One out of the two given questions to be answered. (5 Marks: Format: 1 / Content: 2 / Expression: 2)

Section C

Literature Text Book and Supplementary Reading Text-31 Marks

This section will have variety of assessment items including Multiple Choice Questions, Objective Type Questions, Short Answer Type Questions and Long Answer Type Questions to assess comprehension, interpretation, analysis, evaluation and extrapolation beyond the text.

10. One Poetry extract out of two, from the book Hornbill, to assess comprehension, interpretation, analysis, inference and appreciation. **3x1=3 Marks**
11. One Prose extract out of two, from the book Hornbill, to assess comprehension, interpretation, analysis, evaluation and appreciation. **3x1=3 Marks**
12. One prose extract out of two, from the book Snapshots, to assess comprehension, interpretation, analysis, inference and appreciation. **4x1=4 Marks**
13. Two Short answer type questions (one from Prose and one from Poetry, from the book Hornbill), out of four, to be answered in 40-50 words. Questions should elicit inferential responses through critical thinking. **3x2=6 Marks**
14. One Short answer type question, from the book Snapshots, to be answered in 40- 50 words. Questions should elicit inferential responses through critical thinking. One out of two questions to be done. **3x1=3 Marks**
15. One Long answer type question, from Prose/Poetry of Hornbill, to be answered in 120-150 words. Questions can be based on incident / theme / passage / extract / event, as reference points to assess extrapolation beyond and across the text. The question will elicit analytical and evaluative response from the student. Any one out of two questions to be done. **1x6=6 Marks**
16. One Long answer type question, based on the chapters from the book Snapshots, to be answered in 120-150 words, to assess global comprehension and extrapolation beyond the text. Questions to provide analytical and evaluative responses, using incidents, events, themes, as reference points. Any one out of two questions to be done. **1x6=6 Marks**

Prescribed Books

1. **Hornbill:** English Reader published by National Council of Education Research and Training, New Delhi

- The Portrait of a Lady (Prose)
- A Photograph (Poem)
- “We’re Not Afraid to Die... if We Can Be Together
- Discovering Tut: The Saga Continues
- The Laburnum Top (Poem)
- The Voice of the Rain (Poem)
- Childhood (Poem)
- The Adventure
- Silk Road (Prose)
- Father to Son

2. **Snapshots:** Supplementary Reader published by National Council of Education Research and Training, New Delhi

- The Summer of the Beautiful White Horse (Prose)
- The Address (Prose)
- Mother’s Day (Play)
- Birth (Prose)
- The Tale of Melon City

INTERNAL ASSESSMENT

Assessment of Listening Skills	- 05 marks.
Assessment of Speaking Skills	- 05 Marks
Project Work	- 10 Marks

ENTREPRENEURSHIP (Subject Code 066)

CLASS–XI (2025-26)

Theory Paper

Time: 3 hours

Maximum marks: 70

S. No.	Unit	Marks
Unit 1	Entrepreneurship: Concept and Functions	15
Unit 2	An Entrepreneur	
Unit 3	Entrepreneurial Journey	20
Unit 4	Entrepreneurship as Innovation and Problem Solving	
Unit 5	Understanding the Market	15
Unit 6	Business Finance and Arithmetic	20
Unit 7	Resource Mobilization	
	PROJECT WORK	30
	Total	100

COURSE CONTENT

Unit 1: Entrepreneurship: Concept and Functions	
Competencies- Vision, Decision making, Logical, Critical and Analytical Thinking, Managing Skills	
Contents	Learning Outcomes
<ul style="list-style-type: none"> • Entrepreneurship – Concept, Functions and Need • Why Entrepreneurship for You • Myths about Entrepreneurship • Advantage and Limitations of Entrepreneurship • Process of Entrepreneurship • Entrepreneurship – The Indian Scenario 	<p>After going through this unit, the student/ learner would be able to:</p> <ul style="list-style-type: none"> • Understand the concept of Entrepreneurship • Explain the functions of an Entrepreneur • Appreciate the need for Entrepreneurship in our economy • Assess how entrepreneurship can help shape one's career • State the myths, advantages and limitations of Entrepreneurship • Discuss the steps in the process of Entrepreneurship • Describe the current scenario of Entrepreneurial activity in India
Unit 2: An Entrepreneur	
Competencies: Need Achievement, Motivation, Ethics, opportunity seeking, Passion, Independence	
Contents	Learning Outcomes
<ul style="list-style-type: none"> • Why be an Entrepreneur • Types of Entrepreneurs • Competencies and characteristics • Entrepreneurial Values, Attitudes and Motivation • Intrapreneur: Meaning and Importance 	<p>After going through this unit, the student/ learner would be able to:</p> <ul style="list-style-type: none"> • Understand the motivation to become an entrepreneur • Differentiate between various types of entrepreneurs • Explain the competencies of an Entrepreneur • Appreciate the importance of Ethical Entrepreneurship • Appreciate the difference between Entrepreneur and Intrapreneur

Unit 3: Entrepreneurship Journey	
Competencies: Scanning the environment; Information seeking; creativity; Innovativeness; divergent thinking; Perseverance	
Contents	Learning Outcomes
<ul style="list-style-type: none"> • Idea generation. • Feasibility Study and opportunity assessment • Business Plan: meaning, purpose and elements • Execution of Business Plan 	<p>After going through this unit, the student/ learner would be able to:</p> <ul style="list-style-type: none"> • Understand ways of idea generation. • Discuss the concept of types of feasibility study • Draft a basic business plan • Understand the reasons for success and failure of business plan
Unit 4: Entrepreneurship as Innovation and Problem Solving	
Competencies: Risk taking; Determination; Initiative; problem solving ability; Adaptability to changing technologies	
Contents	Learning Outcomes
<ul style="list-style-type: none"> • Entrepreneurs as problem solvers • Innovations and Entrepreneurial Ventures – Global and Indian • Role of Technology – E-commerce and Social Media • Social Entrepreneurship - Concept 	<p>After going through this unit, the student/ learner would be able to:</p> <ul style="list-style-type: none"> • Understand the role of entrepreneurs as problem solvers • Appreciate the role of global and Indian innovations in entrepreneurial ventures • Understand the use of technology and digitization for new businesses. • Discuss the concept of social entrepreneurship

Unit 5: Understanding the Market	
Competencies: Task oriented, Opportunity seeking, resourcefulness, organizational skills, Analytical and logical reasoning	
Contents	Learning Outcomes
<ul style="list-style-type: none"> • Market: Concept, Types • Micro and Macro Market Environment • Market Research - Concept, Importance and Process • Marketing Mix 	<p>After going through this unit, the student/ learner would be able to:</p> <ul style="list-style-type: none"> • Scan the market environment • Learn how to conduct market research • Understand the elements of marketing mix
Unit 6: Business Finance and Arithmetic	
Competencies: Arithmetic skills, critical analysis, decision making, self-confidence, problem solving	
Contents	Learning Outcomes
<ul style="list-style-type: none"> • Unit of Sale, Unit Price and Unit Cost - for single product or service • Types of Costs - Start up, Variable and Fixed • Break Even Analysis - for single product or service 	<p>After going through this unit, the student/ learner would be able to:</p> <ul style="list-style-type: none"> • Discuss - Unit Cost, Unit of Sale, Unit Price of a product or service • Understand the components of COST - Start-up and operational costs • Calculate break even of single product and service

Unit 7: Resource Mobilization	
Competencies: Resourcefulness; Collaboration; Managing Risk; Organizational Skills; Informed Decision Making	
Contents	Learning Outcomes
<ul style="list-style-type: none"> Types of Resources – Physical, Human, Financial and Intangible. Selection and utilization of human resources and professionals like Accountants, Lawyers, Auditors, Board Members, etc. 	<p>After going through this unit, the student/ learner would be able to:</p> <ul style="list-style-type: none"> Identify the different types of resource tools – Physical and material, Human, Financial, Intangibles

PROJECT WORK

Students have to do **TWO projects** in the entire academic session.

Assessment details for the project work:

- 10 Marks each for 02 Projects
- 5 Marks for Numerical Assessment
- 5 marks for Viva Voce

TOPICS FOR THE PROJECT:

1. Visit of the District Industries Centre and prepare a report of activities and programs undertaken by them
2. Conduct a case study of any entrepreneurial venture in your nearby area.
3. Field Visit: Visit any business firm near your locality; interact with the owner of the business firm and prepare a field report on parameters like: type of business, scale of business, product/service dealing in, target customer, problems faced and measures to solve the faced challenges.
4. Learn to Earn
5. Know your State Handicraft and Handlooms as a means of economic activity for the livelihood of people and intellectual property rights attached to them for the promotion of local specific skills.

1. The objectives of the project work:

Objectives of project work are to enable learners to:

- probe deeper into personal enquiry, initiate action and reflect on knowledge and skills, views etc. acquired during the course of class XI-XII.
- analyse and evaluate real world scenarios using theoretical constructs and arguments
- demonstrate the application of critical and creative thinking skills and abilities to produce an independent and extended piece of work
- follow up aspects in which learners have interest
- develop the communication skills to argue logically

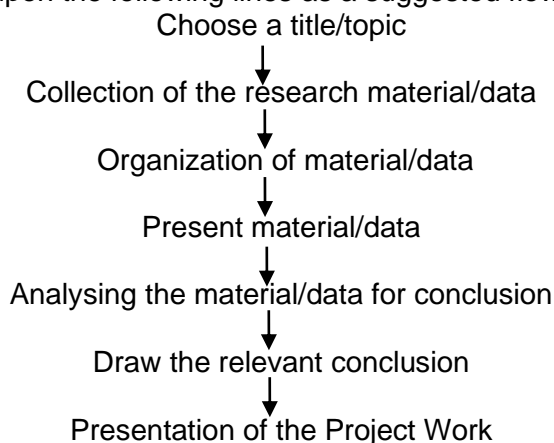
2. Role of the teacher:

The teacher plays a critical role in developing thinking skills of the learners. A teacher should:

- help each learner select the topic after detailed discussions and deliberations of the topic;
- play the role of a facilitator to support and monitor the project work of the learner through periodic discussions;
- guide the research work in terms of sources for the relevant data;
- ensure that students must understand the relevance and usage of primary evidence and other sources in their projects and duly acknowledge the same;
- ensure that the students are able to derive a conclusion from the content; cite the limitations faced during the research and give appropriate references used in doing the research work.
- educate learner about plagiarism and the importance of quoting the source of the information to ensure authenticity of research work.
- prepare the learner for the presentation of the project work.
- arrange a presentation of the project file.

3. Steps involved in the conduct of the project:

Students may work upon the following lines as a suggested flow chart:



4. Expected Checklist for the Project Work:

- Introduction of topic/title
- Identifying the product/service/entrepreneur
- Identify the State handicraft
- Various stakeholders and effect on each of them
- Use of different tools for market assessment and it's analysis
- Calculation of various costs involved in the selling process
- Validity, reliability, appropriateness and relevance of data used for research work and for presentation in the project file
- Presentation and writing that is succinct and coherent in project file
- Citation of the materials referred to, in the file in footnotes, resources section, bibliography etc.

5. Viva-Voce

- At the end of the academic session, each learner will present the research work in the Project File to the Internal examiner.
- The questions should be asked from the Research Work/ Project File of the learner.
- The Internal Examiner should ensure that the study submitted by the learner is his/her own original work.
- In case of any doubt, authenticity should be checked and verified.

Note: Students need to complete two projects. Guidelines for project are given in the CBSE Textbook.

ENTREPRENEURSHIP (Subject Code 066)
QUESTION PAPER DESIGN
CLASS XI (2025-26)

S N	Competencies	Total Marks	% Weightage
1.	<p>Remembering: Exhibit memory of previously learned material by recalling facts, listing elements, terms and basic concepts</p> <p>Understanding: Demonstrate understanding of facts and ideas by organizing, comparing, translating, interpreting, giving descriptions, and stating main ideas</p>	20	28.5%
2.	<p>Applying: Solve problems to new situations by applying acquired knowledge, facts, techniques and rules in different ways.</p>	30	43%
3.	<p>Analysing and Evaluating: Examine and break information into parts by identifying motives or causes. Make inferences and find evidence to support generalizations, integrated learning; Present and defend opinions by making judgments about information, validity of ideas, or quality of work based on a set of criteria.</p> <p>Creating: Compile information together in a different way by combining elements in a new pattern or proposing alternative solutions</p>	20	28.5%
	TOTAL	70	100%

Physical Education (Subject Code 048)

CLASS XI (2025-26)

UNIT NO.	UNIT NAME	THE WEIGHTAGE (MARKS) ALLOTTED
UNIT 1	Changing Trends & Career in Physical Education	04 + 04 b*
UNIT 2	Olympic Value Education	05
UNIT 3	Yoga	06+01 b*
UNIT 4	Physical Education & Sports for CWSN	04+03 b*
UNIT 5	Physical Fitness, Wellness	05
UNIT 6	Test, Measurements & Evaluation	08
UNIT 7	Fundamentals of Anatomy and Physiology in Sports	08
UNIT 8	Fundamentals of Kinesiology and Biomechanics in Sports	04+04 b*
UNIT 9	Psychology and Sports	07
UNIT 10	Training & Doping in Sports	07
PRACTICAL (LAB)[#]	Including 3 Practical	30
TOTAL	Theory 10 + Practical 3	Theory 70 + Practical 30 = 100

Note: b*are the Concept based questions like Tactile diagram/data interpretation/ case base study for visually Impaired Child.

CLASS XI
COURSE CONTENT

Unit No.	Unit Name & Topics	Specific learning objectives	Suggested Teaching Learning process	Learning Outcomes with specific Competencies
Unit 1	Changing Trends and Careers in Physical Education 1. Concept, Aims & Objectives of Physical Education 2. Development of Physical Education in India – Post Independence 3. Changing Trends in Sports-playing surface, wearable gear and sports equipment, technological advancements 4. Career options in Physical Education 5. Khelo-India Program and Fit – India Program	<ul style="list-style-type: none"> To make the students understand the meaning, aims, and objectives of Physical Education. To Teach students about the development of physical education in India after Independence. To educate students about the development of sports surfaces, wearable gear, sports equipment, and technology. To make students know the different career options available in the field. To make them know about the Khelo India Program 	<ul style="list-style-type: none"> Lecture-based instruction, Technology-based learning, Group learning, Individual learning, Inquiry-based learning, Kinesthetic learning, Game-based learning and Expeditionary learning. 	After completing the unit, the students will be able to: <ul style="list-style-type: none"> Recognize the concept, aim, and objectives of Physical Education. Identify the Post-independence development in Physical Education. Categorize Changing Trends in Sports-playing surface, wearable gear, sports equipment, technological Explore different career options in the field of Physical Education. Make out the development of Khelo India and Fit India Program.

Unit 2	Olympism Value Education			After completing the unit, the students will be able to:
	<ol style="list-style-type: none"> 1. Olympism – Concept and Olympics Values (Excellence, Friendship & Respect) 2. Olympic Value Education – Joy of Effort, Fair Play, Respect for Others, Pursuit of Excellence, Balance Among Body, Will & Mind 3. Ancient and Modern Olympics 4. Olympics - Symbols, Motto, Flag, Oath, and Anthem 5. Olympic Movement Structure - IOC, NOC, IFS, Other members 	<ul style="list-style-type: none"> • To make the students aware of Concepts and Olympics Values (Excellence, Friendship & Respect) • To make students learn about Olympic Value Education – Joy of Effort, Fair Play, Respect for Others, Pursuit of Excellence, Balance Among Body, Will & Mind • To make students understand ancient and modern Olympic games. • To make the students aware of Olympics - Symbols, Motto, Flag, Oath, and Anthem • To make students learn about the working and functioning of IOC, NOC and IFS, and other members. 	<ul style="list-style-type: none"> • Lecture-based instruction, • Technology-based learning, • Group learning, • Individual learning, • Inquiry-based learning, • Kinesthetic learning, • Game-based learning and • Expeditionary learning. 	<ul style="list-style-type: none"> • Incorporate values of Olympism in your life. • Differentiate between Modern and Ancient Olympic Games, Paralympics, and Special Olympic games • Identity the Olympic Symbol and Ideals • Describe the structure of the Olympic movement structure

Unit 3	Yoga 1. Meaning and importance of Yoga 2. Introduction to Astanga Yoga 3. Yogic Kriyas (Shat Karma) 4. Pranayama and its types. 5. Active Lifestyle and stress management through Yoga	<ul style="list-style-type: none"> • To make the students aware of the meaning and importance of yoga • To make them learn about Astanga yoga. • To teach students about yogic kriya, specially shat karmas. • To make the learn and practice types of Pran • To make them learn the importance of yoga in stress management. 	<ul style="list-style-type: none"> • Lecture-based instruction, • Technology-based learning, • Group learning, • Individual learning, • Inquiry-based learning, • Kinesthetic learning, • Game-based learning and • Expeditionary learning. 	After completing the unit, the students will be able to: <ul style="list-style-type: none"> • Recognize the concept of yoga and be aware of the importance ; of it • Identify the elements of yoga • Identify the Asanas, Pranayama' s, meditation, and yogic kriyas • Classify various yogic activities for the enhancement of concentration • Know about relaxation techniques for improving concentration
Unit 4	Physical Education and Sports for Children with Special Needs 1. Concept of Disability and Disorder 2. Types of Disability, its causes & nature (Intellectual disability, Physical disability).	<ul style="list-style-type: none"> • To make the students aware concept of Disability and Disorder. • To make students aware of different types of disabilities. • To make students learn about Disability Etiquette 	<ul style="list-style-type: none"> • Lecture-based instruction, • Technology-based learning, • Group learning, • Individual learning, • Inquiry-based learning, • Kinesthetic learning, • Game-based learning and • Expeditionary learning. 	After completing the unit, the students will be able to: <ul style="list-style-type: none"> • Identify the concept of Disability and Disorder. • Outline types of disability and describe their causes and nature. • Adhere to

	<p>3. Disability Etiquette</p> <p>4. Aim and objectives of Adaptive physical Education</p> <p>5. Role of various professionals for children with special needs (Counselor, Occupational Therapist, Physiotherapist, Physical Education Teacher, Speech Therapist, and Special Educator)</p>	<ul style="list-style-type: none"> • To make the students Understand the aims and objectives Adaptive Physical Education • To make students aware of role of various professionals for children with special needs. 		<p>and respect children with special needs by following etiquettes.</p> <ul style="list-style-type: none"> • Identify possibilities and scope in adaptive physical education • Relate various types of professional support for children with special needs along with their roles and responsibilities.
Unit 5	<p>Physical Fitness, Wellness, and Lifestyle</p> <p>1. Meaning & importance of Wellness, Health, and Physical Fitness.</p> <p>2. Components/ Dimensions of Wellness, Health, and Physical Fitness</p> <p>3. Traditional Sports & Regional Games for</p>	<ul style="list-style-type: none"> • To make the students understand the Meaning & importance of Wellness, Health, and Physical Fitness • To make students aware of the Components/ Dimensions of Wellness, Health, and Physical Fitness • To make students learn Traditional Sports & Regional Games to 	<ul style="list-style-type: none"> • Lecture-based instruction, • Technology-based learning, • Group learning, • Individual learning, • Inquiry-based learning, • Kinesthetic learning, • Game-based learning and • Expeditionary learning. 	<p>After completing the unit, the students will be able to:</p> <ul style="list-style-type: none"> • Explain wellness and its importance and define the components of wellness. • Classify physical fitness and recognize its importance in life. • Distinguish between skill-related and health-related

	<p>promoting wellness</p> <p>4. Leadership through Physical Activity and Sports</p> <p>5. Introduction to First Aid – PRICE</p>	<p>promote wellness</p> <ul style="list-style-type: none"> To develop Leadership qualities through Physical Activity and Sports in students To make students learn First Aid and its management skills 		<p>components of physical fitness.</p> <ul style="list-style-type: none"> Illustrate traditional sports and regional games to promote wellness. Relate leadership through physical activity and sports Illustrate the different steps used in first aid - PRICE.
Unit 6	<p>Test, Measurement & Evaluation</p> <p>1. Define Test, Measurements and Evaluation.</p> <p>2. Importance of Test, Measurements and Evaluation in Sports.</p> <p>3. Calculation of BMI, Waist – Hip Ratio, Skin fold measurement (3-site)</p> <p>4. Somato Types (Endomorphy Mesomorphy & Ectomorphy)</p>	<ul style="list-style-type: none"> To Introduce the students with the terms like test, measurement and evaluation along with its importance To Introducing them the methods of calculating BMI, Waist- hip ratio and Skin fold measurement. To make the students aware of the different somatotypes. <p>To make the students learn the method to measure health-related fitness.</p>	<ul style="list-style-type: none"> Lecture-based instruction, Technology-based learning, Group learning, Individual learning, Inquiry-based learning, Kinesthetic learning, Game-based learning and Expeditionary learning. 	<p>After completing the unit, the student s will be able to:</p> <ul style="list-style-type: none"> Define the terms test, measurement, and evaluation, Differentiate norm and criterion referenced standards, Differentiate formative and summative evaluation, Discuss the importance of measurement and evaluation processes, Understand

	5. Measurements of health-related fitness			<p>BMI: A popular clinical standard and its computation</p> <ul style="list-style-type: none"> Differentiate between Endomorphy, Mesomorphy & Ectomorphy and describe the procedure of Anthropometric Measurement
Unit 7	<p>Fundamentals of Anatomy, Physiology in Sports</p> <ol style="list-style-type: none"> Definition and importance of Anatomy and Physiology in Exercise and Sports. Functions of Skeletal System, Classification of Bones, and Types of Joints. Properties and Functions of Muscles. Structure and Functions of Circulatory System and Heart. Structure and Functions of Respiratory System. 	<ul style="list-style-type: none"> The students will learn the meaning and definition & identify the importance of anatomy, physiology, and kinesiology. Students will understand the main functions and Classification of Bone and the Types of Joints. The students will learn the Properties and Functions of Muscles. The students will learn the Structure and Functions of the Circulatory System and Heart. The students will learn the Structure and Functions of Respiratory System. 	<ul style="list-style-type: none"> Lecture-based instruction, Technology-based learning, Group learning, Individual learning, Inquiry-based learning, Kinesthetic learning, Game-based learning and Expeditionary learning. 	<p>After completing the unit, the students will be able to:</p> <ul style="list-style-type: none"> Identify the importance of anatomy and physiology. Recognize the functions of the skeleton. Understand the functions of bones and identify various types of joints. Figure out the properties and functions of muscles and understand how they work. Understand the anatomy of the respiratory system and describe its working. Identify and analyse the layout and functions of Circulatory System.

Unit 8	Fundamentals Of Kinesiology And Biomechanics in Sports <ol style="list-style-type: none"> 1. Definition and Importance of Kinesiology and Biomechanics in Sports. 2. Principles of Biomechanics 3. Kinetics and Kinematics in Sports 4. Types of Body Movements - Flexion, Extension, Abduction, Adduction, Rotation, Circumduction, Supination & Pronation 5. Axis and Planes – Concept and its application in body movements 	<ul style="list-style-type: none"> • The students will learn the meaning and definition & identify the importance of Kinesiology and Biomechanics in sports. • To make the students learn the principles of biomechanics • To make the students understand the concept of Kinetics and Kinematics in Sports • To make the students learn about different types of body movements. • To make the students understand the concept of Axis and Planes and its application in body movements. 	<ul style="list-style-type: none"> • Lecture-based instruction, • Technology-based learning, Group learning • Individual learning, • Inquiry-based learning, • Kinesthetic learning, • Game-based learning and • Expeditionary learning. 	After completing the unit, the students will be able to: <ul style="list-style-type: none"> • Understand Kinesiology and Biomechanics with their application in sports • Explain biomechanical principles and their utilization in sports and physical education. • Illustrate fundamental body movements and their basic patterns. • Learn about the Axis and Planes and their application with body movements
Unit 9	Psychology and Sports <ol style="list-style-type: none"> 1. Definition & Importance of Psychology in Physical Education & Sports; 2. Develop- 	<ul style="list-style-type: none"> • The students will identify the definition and importance of Psychology in Physical Education and sports. • The students will 	<ul style="list-style-type: none"> • Lecture-based instruction, • Technology-based learning, • Group learning, • Individual learning, 	After completing the unit, the students will be able to: <ul style="list-style-type: none"> • Identify the role of Psychology in Physical Education and Sports

	<p>mental Characteristics at Different Stages of Development.</p> <p>3. Adolescent Problems & their Management;</p> <p>4. Team Cohesion and Sports;</p> <p>5. Introduction to Psychological Attributes: Attention, Resilience, Mental Toughness</p>	<p>be able to differentiate characteristics of growth and development at different stages.</p> <ul style="list-style-type: none"> - Students will be able to identify the issues and management related to adolescents The students will be able to understand the importance of team cohesion in sports Students will distinguish different Psychological Attributes like Attention, Resilience, and Mental Toughness. 	<ul style="list-style-type: none"> Inquiry-based learning, Kinesthetic learning, Game-based learning and Expeditionary learning 	<ul style="list-style-type: none"> Differentiate characteristics of growth and development at different stages. Explain the issues related to adolescent behavior and Team Cohesion in Sports Correlate the psychological concepts with the sports and athlete specific situations
Unit 10	<p>Training & Doping in Sports</p> <p>1. Concept and Principles of Sports Training</p> <p>2. Training Load: Over Load, Adaptation, and Recovery</p> <p>3. Warming-up & Limbering Down – Types, Method & Importance.</p> <p>4. Concept of Skill, Technique, Tactics &</p>	<ul style="list-style-type: none"> To make the students aware about of concepts and principles of sports training. To make students learn and understand the Training Load, Over Load, Adaptation, and Recovery concepts. To make students Understand the importance of warning up and limbering down exercises. To introduce the terms like Skills, Techniques, Tactics, and Strategies to the 	<ul style="list-style-type: none"> Lecture-based instruction, Technology-based learning, Group learning, Individual learning, Inquiry-based learning, Kinesthetic learning, Game-based learning and Expeditionary learning 	<p>After completing the unit, the students will be able to:</p> <ul style="list-style-type: none"> Understand the concept and principles of sports training. Summarise training load and its concept. Understand the concept of warming up & limbering down in sports training and their types, method & importance.

	Strategies	students.		<ul style="list-style-type: none"> Acquire the ability to differentiate between the skill, technique, tactics & strategies in sports training Interpret concept of doping.
	5. Concept of Doping and its disadvantages	<ul style="list-style-type: none"> To make students aware of the doping substances and their disadvantages in sports. 		

GUIDELINES FOR INTERNAL ASSESSMENT
(PRACTICAL/ PROJECTS ETC.)

PRACTICAL (Max. Marks 30)	
Physical Fitness Test: SAI Khelo India Test, Brockport Physical Fitness Test (BPFT)*	6 Marks
Proficiency in Games and Sports (Skill of any one IOA recognized Sport/Game of Choice)**	7 Marks
Yogic Practices	7 Marks
Record File ***	5 Marks
Viva Voce (Health/ Games & Sports/ Yoga)	5 Marks

- ❖ *Test for CWSN (any 4 items out of 27 items. One item from each component: Aerobic Function, Body Composition, Muscular strength & Endurance, Range of Motion or Flexibility)
 - ❖ **CWSN (Children with Special Needs – Divyang): Bocce/ Boccia, Sitting Volleyball, Wheel Chair Basketball, Unified Badminton, Unified Basketball, Unified Football, Blind Cricket, Goalball, Floorball, Wheel Chair Races and Throws, or any other Sport/Game of choice.
 - ❖ **Children with Special Needs can also opt any one Sport/Game from the list as alternative to Yogic Practices. However, the Sport/ Game must be different from Test - 'Proficiency in Games and Sports'
- ***Record File shall include:**
- **Practical-1:** Fitness tests administration. (SAI Khelo India Test)
 - **Practical-2:** Procedure for Asanas, Benefits & Contraindication for any two Asanas for each lifestyle disease.
 - **Practical-3:** Any one IOA recognized Sport/Game of choice. Labelled diagram of Field & Equipment. Also mention its Rules, Terminologies & Skills.