

Syllabus for Students studying in Class XI

(A) Business Studies

1. **Foundations of Business-** Nature and Purpose of Business, Forms of Business Organisations, Public, Private and Global Enterprises, Business Services, Emerging Modes of Business, Social Responsibility and Business Ethics,

2. **Finance and Trade-** Sources of Business Finance, Small Business, Internal Trade, International Business, Project Work

(B) Accountancy

1. **Financial Accounting-I- Introduction of Accounting:** objectives, advantages and limitations, types of accounting information; Theory Base of Accounting; Fundamental accounting assumptions, Accounting principles, Accounting Standards and IFRS, Double entry system of accounting, Bases of accounting. Accounting Process- Recording of Transactions; Accounting equation, rules of debit and credit, Origin of transactions, Books of original entry, Cash Book, Other books. Preparation of Bank Reconciliation Statement, Ledger and Trial Balance; Bank reconciliation statement, Ledger, Trial balance. Depreciation, Provisions and Reserves; Depreciation, Accounting treatment of depreciation, Provisions and reserves. Accounting for Bills of Exchange; Bills of exchange and promissory note, Accounting treatment of bill transactions. Rectification of Errors.

2. **Financial Accounting-II-** Financial Statements of Sole Proprietorship; Financial Statements, Trading and profit and loss account, Balance Sheet, Adjustments in preparation of financial statements, Incomplete records, Ascertainment of profit/loss by statement of affairs method. Financial Statements of Not-for-Profit Organizations; Not-for-profit organizations, Receipts and Payment account, Income and Expenditure account, Computers in Accounting; Introduction to Computer and Accounting Information System {AIS}, Introduction to operating software, Accounting Information System (AIS), Automation of Accounting Process.

(C) Economics

1. Statistics for Economics- Introduction; Meaning, scope and importance of statistics in Economics. Collection, Organisation and Presentation of Data; Statistical Tools and Interpretation; Measures of Central Tendency, Measures of Dispersion, Correlation, Introduction to Index Numbers.

2. Indian Economic Development- Development Experience (1947-90) & Economic Reforms since 1991; brief introduction, Need and main features. Current Challenges facing Indian Economy; Poverty, Rural development, Human Capital Formation, Employment, Inflation, Infrastructure, Sustainable Economic Development. Development Experience of India - A Comparison with Neighbours (OTBA); A comparison with neighbours, India and Pakistan, India and China, Issues.

(D) Aptitude

Coding and Decoding, Arrangements, Cubes, Binary Logic, Calendars, Clocks, Directions, Blood Relations, Logical Consistency, Assumptions, Number series, Puzzles, Seating Arrangement, Non-verbal reasoning, Average, Time and Work, Time and Distance, Train questions, Partnership, Theme Detection, Probability, Data Interpretation,