



Young Scholars Foundation

COMMERCE SYLLABUS

Grade 11 to 12

Grade - 11

Section A: Accountancy

- Basic Accounting Terms
- Accounting Principles
- Double entry system
- Bank reconciliation statements
- Depreciation
- Bill of Exchange
- Rectification of Errors
- Account of Sole Proprietorship Firm

Section B: Economics

- (a) Introductory Microeconomics.
- (b) Statistics:
 - Mean
 - Median
 - Mode
 - Standard Deviation
 - Index Number

Section C: Business studies

- Nature and fundament of business organization
- Forms of Business Organization: Sole Proprietorship, Partnership Organization, Joint Hindu family Business, Cooperative Society, Company Organization
- Public, private and global enterprises
- Source of business finance
- Small business and entrepreneur ship development, startup India scheme and intellectual property rights

Section D: Wise wizard

High order thinking (HOTS) out of syllabus of section A, B & C

Grade - 12

Section A: Accountancy

- Fundamental of Partnership firm
- Change in Profit sharing ratio
- Admission of Partner
- Retirement & Death of partners
- Issue of shares
- Issue of debenture

Section B: Economics

- Introductory Macie economics
 - (a) Introduction
 - (b) Basic concepts of macro economics
 - (c) National Income & related aggregates
 - (d) Methods of calculating national income
 - (e) Money, Banking
 - (f) Aggregate demand, aggregate supply and related concepts
- Indian Economic Development
 - (a) Indian Economy on the eve of Independence
 - (b) Five years plans in India
 - (c) Economic returns since 1991

Section C: Business studies

- Principles of Management
- Business environment

- Planning
- Organising
- Staffing
- Directing
- Controlling

Section D: Wise wizard

High order thinking (HOTS) out of syllabus of section A, B & C

