

ST. FRANCIS XAVIER SCHOOL
COMMERCIAL STUDIES
CLASS X
SYLLABUS 2021-2022

UNIT I	HALF YEARLY
Prescribed Text: ICSE GOYAL BROTHERS PRAKASHAN BY C.B.Gupta	Prescribed Text: ICSE GOYAL BROTHERS PRAKASHAN BY C.B.Gupta
Reference Book: Elementary Commercial Studies (ABS Publishing House)	Reference Book: Elementary Commercial Studies (ABS Publishing House)

Ch No. Name of the Chapter	Topic	Ch No. Name of the Chapter	Topic
1 Stakeholders in Commercial Organisations	Meaning of stakeholder, types: Internal (shareholder, employee and employer –meaning of each) and External stakeholders (supplier, creditor, government and society– meaning of each); difference between internal and external stakeholders. Expectations of employers (owners and managers), employees, creditors and suppliers, government and society from a commercial organization.	3 Advertising and Sales promotion	Meaning, Importance, merits and Demerits of Advertising. Difference between Advertising and Publicity Advertising Agency, Meaning and Functions Social Advertising Media-Concept Sales Promotion-Meaning, Techniques Difference between Advertising and Sales Promotion
2 Marketing and Sales	Marketing, Meaning and objectives of marketing. Difference between marketing and sales. Product and service Meaning and difference between a product and a service (with examples). Pricing Meaning and objectives Advertising and Sales promotion Advertising: meaning, importance of advertising; merits and demerits, difference between advertising and publicity. Advertising Agency; meaning and functions only, Social advertising media - Concept and examples only. Sales promotion – meaning and techniques; difference between advertising and sales promotion.	4 Consumer Protection	Consumer Protection Act (2019); features of the Act, rights of a consumer, Consumer exploitation; meaning and types, Importance of consumer awareness.
		6 Capital and Revenue Expenditure/Income	Capital and revenue receipts, capital and revenue expenditure (meaning, difference and examples) deferred revenue expenditure (meaning and examples)
		7 Final Accounts of Sole Proprietorship	Meaning and preparation of Trading account, Profit and Loss account and Balance sheet based on the given trial balance with the adjustment of closing stock only.

5 E Commerce	Introduction and benefits over traditional methods of transactions, E-tailing, E-advertising, E-marketing and E-security (meaning only). ERP and its modules (brief concept).		(Preparation of manufacturing account, profit and loss on sale of assets, intangible and fictitious assets, prepaid and accrued expenses and incomes are excluded.)
8 Fundamentals Concepts of Cost	Fundamental concept of Cost Classification of costs-based on behaviour(fixed, variable,semi-variable),nature(direct, indirect).	9 Budgeting	Meaning and utility of budgeting; comparison between budgeting and forecasting; types of budgets: sales, production,cash,purchaseand master – meaning only.
		10 Sources of Finance	Capital Market Meaning and functions of Capital Market. Sources of raising capital. Long term:Meaning of shares (Types;preference and equity)and debentures,differences between the two.Short term: loans from commercial banks (cash credit,overdraft, discounting of bills – meaning only).

Topics to be covered as per ICSE syllabus
Project File is to be submitted by 10/ 6/2021

UNIT II	REHEARSAL
Prescribed Text: ICSE GOYAL BROTHERS PRAKASHAN BY C.B.Gupta	Prescribed Text: ICSE GOYAL BROTHERS PRAKASHAN BY C.B.Gupta
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Ch No.	Name of the Chapter	Topic
11	Recruitment, Selection and	Meaning; sources: internal and external; advantages and disadvantages of internal and external sources. Meaning and steps, types of selection tests. Training - meaning, objectives and methods of training (on the job and off the job).
12	Industrial Relations, Trade Unions and	Industrial relations:Meaning and objectives;Trade Unions: Meaning and Meaning and Functions of Trade Unions Concept of Social Security; brief reference to Provident Fund, Gratuity,

Ch No.	Name of the Chapter	Topic
14	Banking	Central Bank- Meaning and Functions Difference between Central Bank and Commercial Banks
	Internet Banking	Modes of transferring money / Net Banking: NEFT, RTGS,IMPS,mobile wallets: meaning only. ATM,Credit & Debit cards-meaning & difference, caution to be taken while using these cards.
	Financial fraudulent practices	Credit card fraud, false accounting, insurance fraud, intellectual property fraud, internet and cyber fraud. A brief understanding of these types of financial fraud.

13 Logistics and Insurance	<p>Pension, Group Insurance and Maternity Benefits. New Pension Scheme. (Acts are not required).</p> <p>Meaning of logistics and its classification.</p> <p>Transportation Modes of transportation: land (road and rail), air and water; merits and demerits of each.</p> <p>Warehousing Meaning, importance and types (public, private and bonded – meaning only).</p> <p>Insurance Meaning; Types of insurance: Life insurance, General insurance; (Fire, Health and Marine – meaning only) principles of insurance.</p>	15 Striving for a better environment	<p>Environment Protection Act 1986- Features of the Act</p> <p>Central Pollution Control Board Functions only.</p> <p>Syllabus Full Book as per ICSE Syllabus</p> <p>Project File is to be submitted by 28/ 8/2021</p>
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Projects (Any three)

- 1 Meet ten responsible persons of your town and ask them whether they know the six rights of a consumer provided under the Consumer Protection Act. How many of them know about these rights?
- 2 From the daily newspaper which your family buys, select 5 different advertisements. Compare each of them with the essentials of a good advertisement you have in this. Is the advertisement which fulfils the maximum of requirements the most popular and effective? chapter.
- 3 Collect the annual report of at least two companies. Study the balance sheets given in the reports. Which order is followed for arrangements of assets and liabilities in the of two companies? Which order do you prefer and why. balance sheet
- 4 Meet the owner/manager of a business firm selling some service. Enquire from, him the unique characteristics of the service sold. What special problems the firm is facing it is selling a services rather than a product? On the basis of your discussion what conclusion do you form? Is selling a service more difficult than selling a product? because