



DELHI PUBLIC SCHOOL KAMRUP
SPLIT UP SYLLABUS
CLASS-XI- COMMERCE
SESSION: 2025-26

SUBJECT- ENGLISH (301)

PERIODIC TEST I	HALF YEARLY EXAMINATION	PERIODIC TEST II	ANNUAL EXAMINATION
PROSE (HORNBILL) 1. The Portrait of a Lady 2. We're Not Afraid to Dieif We Can All Be Together 3. Discovering Tut: the Saga Continues	PROSE (HORNBILL) 1. The Portrait of a Lady 2. We're Not Afraid to Dieif We Can All Be Together 3. Discovering Tut: the Saga Continues	PROSE (HORNBILL) 1. The Adventure 2. Silk Road PROSE (SNAPSHOTS) 1. Mother's Day 2. Birth 3. The Tale of Melon City	PROSE (HORNBILL) 1. The Portrait of a Lady 2. We're Not Afraid to Die 3.if We Can All Be Together 4. Discovering Tut: the Saga Continues 5. The Adventure 6. Silk Road
PROSE (SNAPSHOTS) 1.The Summer of the Beautiful White Horse 2. The Address	PROSE(SNAPSHOTS) 1. The Summer of the Beautiful White Horse 2. The Address 3. Mother's Day	POEM (HORNBILL) 1. Childhood 2. Father to Son	
POEM (HORNBILL)	POEM (HORNBILL)	GRAMMAR	PROSE(

1. A Photograph 2. The Laburnum Top GRAMMAR 1. Gap Filling 2. Reordering and Transformation of sentences CREATIVE WRITING SKILLS 1. Classified Advertisements 2. Poster Making 3. Speech Writing 4. Comprehension	1. A Photograph 2. The Laburnum Top 3. The Voice of the Rain GRAMMAR 1. Gap Filling 2. Reordering and Transformation of sentences CREATIVE WRITING SKILLS 1. Classified Advertisements 2. Poster Making 3. Speech Writing 4. Debate 5. Note Making Summarizing 6. Comprehension	1. Gap Filling 2. Reordering and Transformation of sentences CREATIVE WRITING SKILLS 1. Essay Writing 2. Letter Writing	SNAPSHOTS) 1. The Summer of the 2. Beautiful White Horse 3. The Address 4. Mother's Day 5. Birth 6. The Tale of Melon City POEM (HORNBILL) 1. A Photograph 2. The Laburnum Top 3. The Voice of the Rain 4. Childhood 5. Father to Son GRAMMAR 1. Gap Filling 2. Reordering and Transformation of sentences
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			<p>CREATIVE WRITING</p> <p>SKILLS</p> <ol style="list-style-type: none">1. Classified Advertiseme nt2. Poster Making3. Speech Writing4. Debate5. Note Making Summarizing6. Essay Writing7. Letter Writing8. Comprehens ion
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SUBJECT- APPLIED MATHEMATICS (241)

PERIODIC TEST I	HALF YEARLY EXAMINATION	PERIODIC TEST II	ANNUAL EXAMINATION
<ol style="list-style-type: none">1. Numbers and Quantification2. Numerical applications3. Sets4. Relations	<ol style="list-style-type: none">1. Numbers and Quantification2. Numerical applications3. Sets4. Relations5. Sequences and Series6. Permutations and Combinations7. Mathematical and logical reasoning	<ol style="list-style-type: none">1. Calculus2. Probability3. Basics of Finance Mathematics	<ol style="list-style-type: none">1. Numbers and quantification2. Numerical applications3. Sets4. Relations5. Sequences and Series6. Permutations and Combinations7. Mathematical and logical reasoning8. Calculus9. Probability10. Descriptive Statistics11. Basics of Finance Mathematics12. Coordinate Geometry

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SUBJECT- ACCOUNTANCY (055)

PERIODIC TEST I	HALF YEARLY EXAMINATION	PERIODIC TEST II	ANNUAL EXAMINATION
UNIT-1: THEORETICAL FRAMEWORK 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, Assets, Liabilities (Non-Current and Current Assets, Non-Current and Current Liabilities); Expenditure (Capital and Revenue), Expense, Revenue, Income, Profit, Gain, Loss, Purchase, Sales, Goods, Stock, Debtor, Creditor, 	UNIT-1: THEORETICAL FRAMEWORK Introduction to Accounting <p>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.</p> <p>Basic Accounting Terms- Entity, Business Transaction, Capital, Drawings, Assets, Liabilities (Non-Current and Current Assets, Non-Current and Current Liabilities); Expenditure (Capital and Revenue), Expense, Revenue, Income, Profit, Gain, Loss, Purchase, Sales, Goods, Stock, Debtor, Creditor, Voucher, Discount (Trade discount and Cash Discount)</p>	UNIT-2: ACCOUNTING PROCESS Recording of Business Transactions <ul style="list-style-type: none"> Depreciation: Meaning, Features, Need, Causes, factors Others similar terms: Depletion and Amortisation Methods of Depreciation: i. Straight Line Method (SLM) ii. Written Down Value Method (WDV) <ul style="list-style-type: none"> Difference between SLM and WDV; Advantages of SLM and WDV Method of recoding depreciation 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: i. Revenue reserve ii. Capital reserve iii. General reserve iv. Specific reserve v. Secret Reserve Difference between capital and revenue reserve Trial balance and Rectification of Errors	UNIT-1: THEORETICAL FRAMEWORK 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, Assets, Liabilities (Non-Current and Current Assets, Non-Current and Current Liabilities); 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: Concept Basic Accounting Concept : Business Entity Money Measurement, Going Concern, Accounting Period, Cost Concept, Dual Aspect, Revenue

<p>Voucher, Discount (Tradediscountand Cash Discount)</p> <p>Theory Base of Accounting</p> <ul style="list-style-type: none"> • Fundamental accounting assumptions:GAAP: Concept • BasicAccounting Concept:Business Entity Money Measurement,Going Concern,Accounting Period, Cost Concept, Dual Aspect, Revenue Recognition, Matching, Full Disclosure, Consistency, Conservatism, Objectivity • System of Accounting. Basis of Accounting: cash basisandaccrual basis • Accounting Standards: Applicabilityof Accounting Standards(AS)and Indian Accounting Standards (IndAS) • GoodsandServices Tax (GST): Characteristicsand Advantages. <p>UNIT-2: ACCOUNTING PROCESS</p> <p>Recording of Business Transactions</p> <ul style="list-style-type: none"> • Voucherand Transactions:Source documents and Vouchers, Preparation of 	<p>Theory Base of Accounting</p> <ul style="list-style-type: none"> • Fundamental accounting assumptions:GAAP: Concept • BasicAccounting Concept: Business Entity Money Measurement,Going Concern,Accounting Period, Cost Concept, Dual Aspect, Revenue Recognition, Matching, Full Disclosure, Consistency, Conservatism, Objectivity • System of Accounting. Basis of Accounting:cashbasis and accrual basis • Accounting Standards: Applicability of AccountingStandards (AS) and Indian AccountingStandards (IndAS) • GoodsandServices Tax (GST): Characteristicsand Advantages. <p>UNIT-2: ACCOUNTING PROCESS</p> <p>Recording of Business Transactions</p> <ul style="list-style-type: none"> • Voucherand Transactions: Source documents and Vouchers,Preparation of Vouchers, Accounting Equation Approach: Meaning and Analysis, Rules of Debit and Credit. • Recordingof Transactions:Booksof OriginalEntry-Journal 	<ul style="list-style-type: none"> • Trialbalance:objectives, meaning and preparation (Scope: Trial balance with balance method only) • Errors: classification-errors of omission, commission,principles, andcompensating;their effect on Trial Balance. • Detectionand rectification of errors; (i) Errorswhichdonotaffect trial balance (ii) Errors whichaffecttrialbalance • preparationofsuspense account. <p>UNIT 3: FINANCIAL STATEMENTS OF SOLE PROPRIETORSHIP</p> <p>Financial Statements</p> <p>Meaning, objectives and importance;Revenueand CapitalReceipts;Revenue and Capital Expenditure; Deferred Revenue expenditure. Openingjournalentry. TradingandProfitand Loss Account: Gross Profit,Operatingprofit and Net profit.</p>	<p>Recognition,Matching,Full Disclosure, Consistency, Conservatism,</p> <ul style="list-style-type: none"> • Materialityand Objectivity • System of Accounting. BasisofAccounting:cash basis and accrual basis • Accounting Standards: ApplicabilityofAccounting Standards (AS) and Indian AccountingStandards(Ind AS) • GoodsandServicesTax (GST):Characteristicsand Advantages. <p>UNIT-2: ACCOUNTING PROCESS</p> <p>Recording of Business Transactions</p> <ul style="list-style-type: none"> • VoucherandTransactions: Source documents and Vouchers, Preparation of Vouchers,Accounting Equation Approach: MeaningandAnalysis, RulesofDebitandCredit. • RecordingofTransactions: Books of Original Entry-Journal • SpecialPurposebooks: <ul style="list-style-type: none"> • Cash Book: Simple, cash bookwithbankcolumnand petty cashbook • Purchasesbook • Salesbook • Purchasesreturnbook • Salesreturnbook • Journal proper Note: Includingtradediscount, freight and cartage expenses for simple GST calculation. • Ledger:Format,Posting fromjournalandsubsidiary books, Balancing of accountsBank <p>ReconciliationStatement:</p> <ul style="list-style-type: none"> • Needandpreparation, Bank Reconciliation Statement
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<p>Vouchers, Accounting Equation Approach: Meaning and Analysis, Rules of Debit and Credit.</p> <ul style="list-style-type: none"> Recording of Transactions: Books of Original Entry- Journal <p>Ledger: Format, Posting from journal to ledger and balancing the accounts.</p>	<ul style="list-style-type: none"> Special Purpose books: Cash Book: Simple, cash book with bank column and petty cash book Purchases book Sales book Purchases return book Sales return book Journal proper Note: Including trade discount, freight and cartage expenses for simple GST calculation. Ledger: Format, Posting from journal and subsidiary books, Balancing of accounts <p>Trial balance: objectives, meaning and preparation (Scope: Trial balance with balance method only)</p> <p>Bank Reconciliation Statement:</p> <ul style="list-style-type: none"> Need and preparation, Bank Reconciliation Statement <p>Depreciation: Meaning, Features, Need, Causes, factors</p> <ul style="list-style-type: none"> Others similar terms: Depletion and Amortisation Methods of Depreciation: i. Straight Line Method (SLM) <p>PROJECT WORK AND ACTIVITY BASED ON ACCOUNTING TRANSACTIONS.</p>		<p>Depreciation, Provisions and Reserves</p> <ul style="list-style-type: none"> Depreciation: Meaning, Features, Need, Causes, factors Others similar terms: Depletion and Amortisation Methods of Depreciation: i. Straight Line Method (SLM) ii. Written Down Value Method (WDV) Difference between SLM and WDV; Advantages of SLM and WDV Method of recoding depreciation 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: 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> <ul style="list-style-type: none"> Trial balance: objectives, meaning and preparation (Scope: Trial balance with balance method only) Errors: classification- errors of omission, commission, principles, and compensating; their effect on Trial Balance. Detection and rectification of errors; (i) Errors which do not affect trial balance (ii) Errors which affect trial balance preparation of suspense account.
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			<p>UNIT 3: FINANCIAL STATEMENTS OF SOLE PROPRIETORSHIP</p> <p>Financial Statements 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. 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 Features, reasons and limitations. Ascertainment of Profit/Loss by Statement of Affairs method. (excluding conversion method)</p> <p>PROJECT FILE</p>
PROJECT: TOPIC A SPER CBSE GUIDELINES			

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SUBJECT- BUSINESS STUDIES (054)

PERIODIC TEST I	HALF YEARLY	PERIODIC TEST II	FINAL EXAMINATION
PART A: FOUNDATION OF BUSINESS UNIT 1 NATURE AND PURPOSE OF BUSINESS History of Trade and Commerce in India Business – meaning and characteristics Business, profession and employment – Concept Objectives of business Classification of Business activities- Industry and Commerce-trade: (types-internal, external; wholesale and retail) and auxiliaries to trade; (banking, insurance, transportation, warehousing, communication, and advertising)–meaning Business risk-Concept UNIT 2: FORMS OF BUSINESS ORGANIZATIONS Sole Proprietorship-Concept, merits and limitations	PART A: FOUNDATION OF BUSINESS UNIT 1 NATURE AND PURPOSE OF BUSINESS History of Trade and Commerce in India Business – meaning and characteristics Business, profession and employment – Concept Objectives of business Classification of Business activities- Industry and Commerce Industry-types: primary, secondary, tertiary Meaning and subgroups Commerce-trade: (types-internal, external; wholesale and retail) and auxiliaries to trade; (banking, insurance, transportation, warehousing, communication, and advertising)–meaning Business risk-Concept UNIT 2: FORMS OF BUSINESS ORGANIZATIONS Sole Proprietorship-Concept, merits and limitations	PART B: FINANCE AND TRADE UNIT 7 SOURCES OF BUSINESS FINANCE Concept of business finance Owners’ funds- equity shares, preferences share, retained earnings Borrowed funds: debentures and bonds, loan from financial institution and commercial banks, public deposits, trade credit, Inter Corporate Deposits (ICD) 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 Small scale Enterprise as defined by MSMED Act 2006 (Micro, Small and	PART A: FOUNDATION OF BUSINESS UNIT 1 NATURE AND PURPOSE OF BUSINESS History of Trade and Commerce in India Business – meaning and characteristics Business, profession and employment – Concept Objectives of business Industry and Commerce Industry-types: primary, secondary, tertiary Meaning and subgroups Commerce-trade: (types-internal, external; wholesale and retail) and auxiliaries to trade; (banking, insurance, transportation, warehousing, communication, and advertising)–meaning Business risk-Concept UNIT 2: FORMS OF BUSINESS ORGANIZATIONS Sole Proprietorship-Concept, merits and limitations Partnership-Concept, types, merits and

Partnership-Concept, types, merits and limitation of partnership, registration of a partnership firm, partnership deed. Types of partners Hindu Undivided Family Business: Concept Cooperative Societies-Concept, merits, and limitations. Company - Concept, merits and limitations; Types: Private, Public and One Person Company – Concept Formation of company - stages, important documents to be used in formation of a company Choice of form of Business organization UNIT3:PUBLIC, PRIVATE AND GLOBAL ENTERPRISES Public sector and private sector enterprises–Concept Forms of public sector enterprises: Departmental Undertakings, Statutory Corporations and Government Company Global Enterprises–Feature Joint venture Public private partnership–concept	Partnership-Concept, types, merits and limitation of partnership, registration of a partnership firm, partnership deed. Types of partners Hindu Undivided Family Business: Concept Cooperative Societies-Concept, merits, and limitations. Company - Concept, merits and limitations; Types: Private, Public and One Person Company – Concept Formation of company - stages, important documents to be used in formation of a company Choice of form of Business organization UNIT3:PUBLIC, PRIVATE AND GLOBAL ENTERPRISES Public sector and private sector enterprises–Concept Forms of public sector enterprises: Departmental Undertakings, Statutory Corporations and Government Company Global Enterprises–Feature Joint venture Public private partnership–concept UNIT 4 BUSINESS SERVICES Business services – meaning and types. Banking: Types of bank accounts - savings, current,	Medium Enterprise Development Act) Role of small Business in India with special reference to rural areas 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	Limitation of partnership, registration of a partnership firm, partnership deed. Types of partners Hindu Undivided Family Business: Concept Cooperative Societies-Concept, merits, and limitations. Company - Concept, merits and limitations; Types: Private, Public and One Person Company – Concept Formation of company- stages, important documents to be used in formation of a company Choice of form of Business organization UNIT3:PUBLIC, PRIVATE AND GLOBAL ENTERPRISES Public sector and private sector enterprises–Concept Forms of public sector enterprises: Departmental Undertakings, Statutory Corporations and Government Company Global Enterprises – Feature Joint venture Public private partnership–concept UNIT 4 BUSINESS SERVICES Business services – meaning and types. Banking: Types of bank accounts - savings, current, recurring, fixed deposit and multiple option deposit account
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	<p>recurring, fixed deposit and multiple option deposit account</p> <p>Banking services with particular reference to Bank Draft, Bank Overdraft, Cash credit. E-Banking: meaning, types of digital payments</p> <p>Insurance–Principles. Types – life, health, fire and marine insurance – concept</p> <p>Postal Service-Mail, Registered Post, Parcel, Speed Post, Courier - meaning</p> <p>UNIT 5 EMERGING MODES OF BUSINESS</p> <p>E-business: concept, scope and benefits</p> <p>UNIT 6 SOCIAL RESPONSIBILITY OF BUSINESS AND BUSINESS ETHICS</p> <p>Concept of social responsibility</p> <p>Case of social responsibility</p> <p>Responsibility towards owners, investors, consumers, employees, government and community</p> <p>Role of business in environment protection</p> <p>Business Ethics – Concept and Elements</p> <p>PROJECT WORK AND ACTIVITY</p>		<p>Banking services with particular reference to Bank Draft, Bank Overdraft, Cash credit. E-Banking: meaning, types of digital payments</p> <p>Insurance – Principles. Types–life, health ,fire and marine insurance–concept</p> <p>Postal Service - Mail, Registered Post, Parcel, Speed Post, Courier - meaning</p> <p>UNIT 5 EMERGING MODES OF BUSINESS</p> <p>E-business: concept, scope and benefits</p> <p>UNIT 6 SOCIAL RESPONSIBILITY OF BUSINESS AND BUSINESS ETHICS</p> <p>Concept of social responsibility</p> <p>Case of social responsibility</p> <p>Responsibility towards owners, investors, consumers, employees, government and community</p> <p>Role of business in environment protection</p> <p>Business Ethics - Concept and Elements</p> <p><u>PART B: FINANCE AND TRADE</u></p> <p>UNIT 7 SOURCES OF BUSINESS FINANCE</p> <p>Concept of business finance</p> <p>Owners’ funds-equity shares, preferences share, retained earnings</p> <p>Borrowed funds: Debentures and bonds, loan from financial institution and Commercial banks,</p>
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		<p>public deposits, trade credit, Inter Corporate Deposits (ICD)</p> <p>UNIT 8 SMALL BUSINESS AND ENTERPRISES</p> <p>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 Small scale enterprise as defined by MSMED Act 2006 (Micro, Small and Medium Enterprise Development Act) Role of small business in India with special reference to rural areas 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</p> <p>UNIT 9 INTERNAL TRADE</p> <p>Internal trade- Meaning and types services rendered by a wholesaler and a retailer</p> <p>Types of retail-trade- Itinerant and small-scale fixed shops retailers</p> <p>Large scale retailers- Departmental stores, chain stores–concept</p>
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			GST(Goods and Services Tax):Concept and key-features UNIT 10 INTERNATIONAL BUSINESS International trade: concept and benefits Export trade–Meaning and Procedure Import trade–Meaning and Procedure Documents involved in International Trade; indent, letter of credit, shipping order, shipping bills, mate’s receipt (DA/DP) World Trade Organization(WTO) meaning and objectives. PROJECTFILE
PROJECT:TOPIC AS PER CBSE GUIDILINES			

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SUBJECT- ECONOMICS (030)

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<p>meaning of utility, marginal utility, law of diminishing marginal utility, conditions of consumer's equilibrium using marginal utility analysis.</p> <p>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.</p>	<p>diminishing marginal utility, conditions of consumer's equilibrium using marginal utility analysis.</p> <p>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</p> <p>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.</p> <p>Unit 6: Producer Behaviour and Supply</p> <ul style="list-style-type: none"> • Production Function • Cost 		<p>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.</p> <p>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.</p> <p>Unit 6: Producer Behaviour and Supply</p> <ul style="list-style-type: none"> • Production Function • Cost • Revenue • Producer's equilibrium • Supply <p>Unit 7: Forms of Market and Price Determination under Perfect Competition</p>
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			with simple applications <ul style="list-style-type: none"> • Perfect competition • Simple Applications of Demand and Supply: Price ceiling, price floor.
	PROJECT FILE AS PER CBSE (BASED ON PRIMARY DATA)		PROJECT FILE AS PER CBSE (BASED ON PRIMARY DATA AS WELL AS SECONDARY DATA)

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