

CLASS XI
BUSINESS STUDIES (054)
SESSION 2026-2027

Unit	Topic	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 Service	
5.	Emerging Modes of Business	10
6.	Social Responsibility and Business Ethics	
Part B	Finance and Trade	
7.	Sources of Business Finance	20
8.	Small Business	
9.	Internal Trade	20
10.	International Business	
11.	Project Work	20
	Total	100
	<u>APRIL-MAY 2026</u>	PERIODS
PART A	<u>FOUNDATION OF BUSINESS (40 MARKS)</u>	
UNIT 1	BUSINESS, TRADE AND COMMERCE	
APRIL - MAY 2026	History of Trade and Commerce in India: Indigenous Banking System, Rise of Intermediaries, Transport, Trading Communities: Merchant Corporations, Major Trade Centre, Major Imports and Exports, Position of Indian Sub-Continent in the World Economy.	5
	Business- Meaning and characteristics	2
	Business, profession and employment - concept	1
	Objectives of business - economic and social, role of profit in business Classification of business activities: Industry and Commerce.	3
	Industry - types: primary, secondary, tertiary: meaning and subgroups	2
	Commerce - trade and auxiliaries to trade: Banking, insurance, transportation, warehousing, communication, and advertising.	1
	Business risks –concept, nature and causes.	2
	TOTAL PERIODS	16
UNIT 2	FORMS OF BUSINESS ORGANISATIONS	

APRIL - MAY 2026	Sole Proprietorship - meaning, features, merits and limitations.	3
	Partnership - Features, types, merits and limitations of partnership, registration of a partnership firm, partnership deed. Type of partners.	4
	Hindu Undivided Family Business: features.	2
	Cooperative Societies- features, types, merits and limitations.	3
	Company: Features, merits and limitations. Types: Private, Public and One Person Company - Concept	4
	Formation of a company- stages and important documents	4
	Choice of form of business organisation: factors.	2
	TOTAL PERIODS	22
	<u>JULY – SEPTEMBER 2026</u> II WEEKLY TEST (TERM-1) WILL INCLUDE UNIT 1 & 2 (13-JULY-2026)	
UNIT 3	PUBLIC, PRIVATE & GLOBAL ENTERPRISES	
JULY 2026	Private sector and public sector enterprises- Concept	1
	Forms of public sector enterprises: features, merits and limitations of Departmental Undertakings, Statutory Corporation and Government Co.	9
	Global Enterprises, Joint Venture and Public Private Partnership – Meaning and features	3
	TOTAL PERIODS	13
UNIT 4	BUSINESS SERVICES	
JULY 2026	Business Services- meaning and types.	2
	Banking: types of bank accounts- savings, current, recurring, fixed deposit and multiple option deposit accounts.	2
	Banking services with particular reference to issue of bank draft, bank overdraft, cash credits and e- banking. Meaning & Types of digital payments	3
	Insurance: principles, concept of life, health, fire and marine insurance.	4
	Postal Service-Mail, Registered Post, Parcel, Speed Post, Courier-meaning.	3
	TOTAL PERIODS	14
UNIT 5	EMERGING MODES OF BUSINESS	
AUGUST 2026	E-Business –meaning, scope and benefits.	5
	Distinguish between e-business and traditional business.	2
	TOTAL PERIODS	7
UNIT 6	SOCIAL RESPONSIBILITY OF BUSINESS & BUSINESS ETHICS	
AUGUST 2026	Concept of social responsibility.	2
	Case for social responsibility.	2
	Responsibility towards owners, investors, consumers, employees, government and community.	4
	Environment protection and business.	2
	Business ethics and its elements.	3
	TOTAL PERIODS	13
	REVISION (HALF YEARLY SYLLABUS)	7
	HALF YEARLY EXAMINATION WILL INCLUDE UNIT 1 TO 6	

	<u>OCTOBER -NOVEMBER 2026</u>	
	PROJECT WORK DISCUSSION	5
PART B	<u>FINANCE & TRADE (40 MARKS)</u>	
UNIT 7	SOURCES OF BUSINESS FINANCE	
OCT 2026	Concept of business finance- meaning, nature and importance	3
	Owner's funds –meaning of equity shares, preference shares and retained earnings.	6
	Borrowed funds- concept of debentures and bonds, loan from financial institutions, loans from commercial banks, trade credit, ICD (Inter Corporate Deposits).	6
	TOTAL PERIODS	15
UNIT 8	SMALL BUSINESS & ENTERPRISES	
NOV 2026	Entrepreneurship Development (ED): Concept, Characteristics and Need.	3
	Process of Entrepreneurship Development: Start-up India Scheme, ways to fund start-up	3
	Intellectual Property Rights and Entrepreneurship	2
	Small scale enterprise as defined by MSMED Act 2006 (Micro, Small and Medium Enterprise Development Act)	2
	Role of small business in India with special reference to Rural Areas	2
	Government schemes and agencies for small scale industries: NSIC (National Small Industries Corporation) and DIC (District Industrial Center) with special reference to rural and backward areas.	3
	TOTAL PERIODS	15
	<u>DECEMBER 2026 AND JANUARY 2027</u>	
	WEEKLY TEST (TERM II) WILL INCLUDE UNIT 7 & 8	
UNIT 9	INTERNAL TRADE	
NOV-DEC 2026	Internal Trade: meaning and types.	3
	Services rendered by a wholesaler and a retailer	3
	Types of retail trade- itinerant and small-scale fixed shops.	5
	Large scale retailers- Concept of departmental stores, chain stores and mail order business	5
	GST (Goods and Services Tax): Concept and key-feature	2
	TOTAL PERIODS	18
UNIT 10	INTERNATIONAL TRADE	
DEC-JAN 2026	Concept of international trade.	3
	Scope of international trade to the nation and business firms	2
	Export and Import trade: Meaning, Objectives and procedure,	6
	Documents involved in International Trade; indent, letter of credit, shipping order, shipping bills, mate's receipt (DA/DP), specimen of the documents,	3
	Meaning and Objectives of WTO	2
	TOTAL PERIODS	16
	<u>JANUARY-FEBRUARY 2027</u>	
	REVISION (WHOLE SYLLABUS)	
	The syllabus is intended to be completed by the first week of January 2027. The final examinations will cover the entire syllabus.	

	Project of 20 marks will be evaluated in annual exams.	
	Suggestive Projects Any one of the following Project 1: Field Visit Project 2: Case study on a product Project 3: Auxiliaries to trade Project 4: Visit to any State Emporium (other than your School State) Project 5: Import/Export procedure Recommended text book 1. Business Studies published by NCERT	