**Subjects FOR**

**STANDARDS XI (FYJC)**

Accounting

\* Economics

\* Secretarial Practice

\* Mathematics & Statistics (is optional, but important for students to build a better base for higher studies like CA, ICWA, CFA, MBA etc.,)

\* Organization of Commerce

GENERAL SUBJECTS

Maharashtra State Board

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| Sr. No. | Subject |
| 1 | **English**   |  | | --- | | **Grammar**  1 The Tenses Revision of the tenses learned upto Std. X.  Advanced level of the above items.  2. Types of sentences Simple, Compound, Complex, Relative clauses.  3. Clauses Proper usage and synthesis.  4 Verbs of perception Uses of see, hear, smell, feel, taste and know, have, own think, etc.  5. Voice Statements, questions, indirect objects, object + object complement, negatives. (Advanced level) (Conversion)  6. Reported Speech Advanced level, continuous short paragraph consisting of three to four connected sentences.  7 Collocation The co-occurrence of lexical items.  8 Uses of ,too, and ,enough, Conversion and synthesis  9. Modal Auxiliaries Will, shall, can, could  10. Articles Uses and omission of a, an, the.  11 Prepositions Indicating time, place and direction.  12. Linking words/discourse markers  Use of linking words in sentences and in larger units.  13. Word formation Changing word forms-nouns, verbs, adverbs, adjectives  14. Infinitives, Gerunds Usage and synthesis and Participles | | The following weightage is to be given to the various aspects of the syllabus.  1 Reading Skill (Textual and non-textual) 40%  2 Grammar 15%  3 Writing skill 25%  4 Oral test 20% | |
| 2 | **Book-keeping and Accountancy**   |  | | --- | | **1 A. Introduction of Book-keeping and Accountancy**  A.1 Meaning and definition  A.2 Objectives  A.3 Importance and Utility  A.4 Difference between Book-Keeping and Accountancy  A.5 Basis of Accounting - Cash basis and Accrual basis.  A.6 Qualitative characteristics of accounting information  A.7 Financial Accounting, Cost Accounting, Management Accounting  **B. Basic Accounting Terminologies**  B.1 Business Transactions Cash Transactions and Credit Transactions  B.2 Goods  B.3 Profit, loss-Operating and Non-operating profits, Normal gains and abnormal gains with examples. Difference between profit and Income  B.4 Assets, Liabilities, Net-worth/ Owners Equity Assets: Fixed/ Current/Tangible/ Intangible/ fictitious  B.5 Contingent Liability  B.6 Capital, Drawings  B.7 Debtors, Creditors  B.8 Capital Expenditure, Revenue and Deferred Revenue Expenditure  B.9 Cash discount and Trade discount  B.10 Solvent and Insolvent  B.11 Accounting Year  B.12 Trading Concerns and Not for Profit Concerns  B.13 Goodwill  **C. Accounting Concepts, Conventions and Principles and Indian**  **Accounting standards concepts and objectives**  C.1 Meaning and Importance  C.2 Business Entity  C.3 Money measurement  C.4 Cost  C. 5 Consistency  C. 6 Conservatism  C. 7 Going Concern  C. 8 Realization  C. 9 Accrual  C.10 Dual Aspect  C.11 Disclosure  C.12 Materiality  C.13 Revenue  C.14 Matching  C.15 Accounting Standards  **2. A. Meaning and fundamentals of Double Entry Book-keeping System**  A.1 Study of Double Entry Book-keeping system.  A.2 Advantages of Double Entry Bookkeeping system.  A.3 Comparison of Double Entry Bookkeeping system with Conventional Accounting system.  **B.** **Classification of Accounts and Accounting equations Rules**  B.1 Types of accounts-personal,  Impersonal accounts- Real accounts, Nominal accounts.  B.2 Rules for different accounts for passing entries.  B.3 Illustrations  B.4 Accounting equations Assets,  Liabilities, Revenue and capital  expenses  B.5 Brief: Explanation about IFRS  **3. Source documents required for Accounting**  3. 1 Meaning, contents and specimen.  3. 2 Voucher-internal, external voucher  3. 3 Petty cash and cash voucher  3. 4 Cash and Credit memo  3. 5 Receipt  3. 6 Debit and Credit note  3. 7 Pay-in-slip  3. 8 Withdrawal slip  3. 9 Cheque-Bearer, Order, Crossed, Account payee  3.10 Bank pass book, Bank Statement and Bank advice  **4. Journal**  4.1 Meaning, Importance and utility of Journal.  4.2 Specimen of Journal  4.3 Writing of Journal entries  **5. Subsidiary Books**  5.1 Meaning, need and specimen of different Subsidiary Books.  5.2 Simple Cash Book with cash column only  5.3 Cash Book with cash and bank columns  5.4 Analytical Petty Cash Book imprest system.  5.5 Purchase Book  5.6 Sales Book  5.7 Purchase Return Book  5.8 Sales Return Book  5.9 Bank Book  5.10 Journal Proper, Transactions of Discounts to be taken in Journal Proper  **6. Ledger**  6.1 Meaning, need and contents of ledger be explained  6.2 Specimen of ledger  6.3 Posting of entries from Subsidiary books to ledger  6.4 Balancing of ledger accounts.  **7. Bank Reconciliation Statement**  7.1 Meaning, need and importance  7.2 Reasons for difference in bank balance as per cash book and balance as per bank pass book  7.3 Specimen of Bank Reconciliation Statement  7.4 Preparation of Bank Reconciliation Statement  **8. Trial balance**  8.1 Meaning and Purpose  8.2 Specimen of Trial Balance  8.3 Preparation of Trial Balance from given balances of accounts.  **9. Errors and their rectification**  9.1 Meaning and effects of errors.  9.2 Types of errors - Errors of principles, Errors of Ommission, Errors of commission and Compensating Errors.  9.3 Steps to locate errors  9.4 Errors affecting and not affecting Trial Balance  9.5 Treatment of balance of suspense account  9.6 Rectification entries  **10. Depreciation, Provisions and Reserves**  10.1 Depreciation : Meaning, Need and Factors affecting depreciation.  10.2 Methods of computation of Depreciation : Straight Line Method, Written Down Value Method (Excluding Change in  method)  10.3 Accounting Treatment of Depreciation : By charging to asset account by creating Provision for depreciation / accumulated depreciation account.  10.4 Provisions and Reserves : Meaning, Objectives and Difference between provisions and Reserves.  10.5 Types of Reserves : Revenue Reserve, Capital Reserve, General  Reserve, Specific reserves, Secret reserves.  **11. Financial statements of Proprietary concern**  Financial Statements- Meaning, objective and Importance  11.1 Preparation of Trading Account  11.2 Preparation of Profit and Loss Account  11.3 Preparation of Balance Sheet  11.4 Effects of following adjustments only  a. Closing stock  b. Depreciation  c. Bad and Doubtful debts  d. Provision for discount on Debtors  and Creditors  e. Outstanding expenses  f. Prepaid expenses  g. Accrued income  h. Income received in advance  i. Drawings  j. Goods distributed as free sample  **12. Computer in Accounting**  12.1 Introduction to Computer Accounting System :  Components of CAS, Features, Grouping of Accounts, using software of C.A.S.  12.2 Application of computer accounting Automation of accounting process,  designing accounting reports, data exchange with other information system.  **Project Work**  1. A study of non-operating expenses of proprietory concern with examples and  documents.  2. A study of various policies of company as AS-2, AS-6 and AS-10 from annual report.  3. A comparative study of conventional and modern system of accounting.  4. Analytical study of all assets or documents in your family.  5. Collection of all types of documents used in the banks and office.  6. A report on organised exhibition on all source documents in your college.  7. Visit to any proprietory concern and preparation of journal of 8 days with the help of business transactions.  8. A record of different imaginery transactions for 10 days of a new business  with capital of 1,00,000, like Stationery shop / Newspaper stall / Medical store /  Vegetable stall.  **Note :**  The above list of projects is given only as guidelines. Students are free to select any topic for project related to the syllabus | |
| 3 | **Organization of Commerce and Management**   |  | | --- | | **UNIT-1 Nature and Scope of Business**  \_ Concept and characteristics of business  \_ Business, Profession and Employment- Meaning and distinctive features.  \_ Objectives of business-economic and social, role of profit in business.  \_ Classification of business activities-Industry and Commerce.  \_ Industry Types of industries- primary, secondary, tertiary.  \_ Commerce-Trade-Auxiliaries.  \_ Business risks nature and causes.  **UNIT-2 Small Business**  \_ Small scale industry- Tiny sector, cottage and rural industry.  \_ Role of small business in rural India.  \_ Problems of small business in India.  \_ Government Assistance and special schemes for industries in rural, backward and hilly areas.  **UNIT-3 Private, Public and Global Enterprises.**  \_ Private Sector and Public Sector.  \_ Forms of organizing public sector enterprises Departmental undertaking,  Statutory corporation, Government company.  \_ Changing role of public sector.  \_ Global Enterprises (Multinational companies)  \_ Joint Ventures meaning, benefits.  **UNIT- 4 Internal Trade**  \_ Meaning and types of internal trade Wholesale Trade and Retail Trade.  \_ Services of a wholesaler and a retailer.  \_ Types of Retail Trade -  \_ Itinerant retailers and Fixed shops, Departmental store, Super market, Chain stores.  \_ Role of Chamber of Commerce and industry.  **UNIT - 5 International Business**  \_ Nature, importance, scope and complexities involved in international business.  \_ Basic information about ways of entering into international business.  \_ Contract manufacturing, licensing franchising, joint ventures and setting up wholly owned subsidies.  \_ Export import procedures and documentation.  \_ Foreign Trade promotion organizational support and incentives. Nature and importance of export processing zone/ Special Economic zones.  \_ International Trade Institutions and Agreement.  W.T.O.UNCTAD, WORLD BANK, I.M.F.  **UNIT-6 Business Environment**  \_ Business Environment meaning and importance.  \_ Dimensions of Business Environment  Economic, social, Technological, political and legal.  \_ Economic environment in India. Impact of Government policy changes on business and industry with special reference to adoption of the policies of liberalization privatization and globalization.  **UNIT- 7 Marketing**  \_ Marketing meaning, functions, role.  \_ Distinction between marketing and selling.  \_ Marketing Mix concept and elements-  \_ Product nature, classification, branding labeling and packaging.  \_ Physical distribution meaning, role Channels of distribution meaning, types, factors determining choice of channels.  \_ Promotion meaning and role, promotion mix, Role of Advertising and personal selling objections to Advertising.  \_ Price factors influencing pricing.  **UNIT-8 Nature and significance of**  **management**  \_ Management concept, objectives, importance  \_ Nature of management, management as Science, Art, profession.  \_ Levels of management top, middle, supervisory (first level).  **Some Subjects for Projects**  1) Information about Automatic Machines  2) Report of service industry  3) Report of seasonal goods  4) An interview of an Agent  5) Different types of insurance policies  6) Pictorial presentation & information about a Mall  7) Different / Samples of Quotations  8) A visit to a manufacturing industry  9) An interview of a wholesaler / Retailer  10) An interview of two successful self-employed persons  11) An interview of a Franchiser  12) E-Commerce: Need of today’s business world  13) Different attractive packaging’s  14) A visit to a Bank  15) Collection of banking instruments of various banks (Cheques, Demand Drafts, Pass book, withdrawal, Pay- in- slips etc.) | |
| **4** | **Secretarial Practice**   |  | | --- | | **UNIT -1 Secretary**  \_ Meaning, definition and importance.  \_ Types of secretaries:  a) Personal b) Nonprofit Association c) Cooperative Society d) Joint Stock Company e) Government department (Qualifications, qualities and functions)  **UNIT-2 Joint stock company**  \_ Evolution  \_ Definition and Features  \_ Merits and limitations  \_ Formation of Joint stock Company  -Stages  -Promotion, Incorporation, Capital raising and obtaining Trading Certificate  \_ Documents related to the Formation of a Joint stock Company Memorandum of Association, Articles of Association, Prospectus, Statement in lieu of prospectus (Meaning, purpose and contents of each document).  **UNIT-3 Machinery monitoring Joint stock Company**  \_ The Central Governments Department of company affairs.  \_ The Board of Company Law Administration  (Company Law Board / National company Law Tribunal )  \_ Registrar of Companies.  \_ Advisory Committee.  \_ Jurisdiction of court (brief outline of the role in monitoring mechanism)  **UNIT-4 Structural Organization of a Joint stock company**  \_ Shareholders Acquisition of membership, rights and termination.  \_ Board of Directors, Qualifications, appointment, Powers, duties.  \_ Managing Director Qualifications, appointment, powers, duties and remuneration.  \_ Auditor Meaning, functions, rights, appointment, remuneration and removal.  \_ Company Secretary Appointment, rights and responsibilities, remuneration.  **UNIT - 5 Company Meetings**  \_ Provisions for convening and conducting a valid meeting.  \_ Provisions related to Notice, Agenda, Quorum, Proxy, Voting, Motions,  Amendments, Resolutions, Minutes.  \_ Types of Meetings Statutory Meeting, Annual General Meeting, Extra Ordinary General Meeting, Meetings of Board of directors.  \_ Role of a Company secretary relating to  Meetings.  **UNIT - 6 Business Correspondence**  \_ Basic principles of Business correspondence.  \_ Importance  \_ Layout of a Business Letter  \_ Essentials of a good business letter  \_ Physical appearance of business letter  \_ Precaution to be taken while writing business letters  **UNIT-7 Secretarial correspondence**  **7.1 Correspondence with Directors**  \_ Notice of Meeting with agenda  \_ Sending a brief report to directors who were absent for meeting  \_ Reminding the directors about the provision regarding absenteeism of consecutive meetings  \_ Requesting a director to be present at a meeting as an expert  \_ Removal of a director  **7.2 Correspondence with Registrar of Companies**  \_ Filing Statutory Report  \_ Filing Annual Report  \_ Extension of time for holding Annual General Meeting  \_ Filing special resolution with Registrar of companies  \_ Alteration in clauses of Memorandum of Association and Articles of Association  **7.3 Correspondence with Banks**  \_ Opening of an Account  \_ Stop payment  \_ Issue of a Letter of Credit  **7.4 Correspondence with Insurance Companies**  \_ Enquiry about various policies regarding fire & marine Insurance.  \_ Asking for fire and marine policies.  \_ Informing insurance company about damage of goods by fire/marine loss  \_ Settlement of claim  **PROJECT WORK**  1) Interview of a personal secretary working with Doctor or any Professional.  2) Report of a social organization like Lions Club, Rotary Club, Mahila Bachat gat etc.  3) Informative report of a nonprofit association Hospital, Public Library, Sports club, Cultural Association etc.  4) Visit report: Auditors office.  5) Informative report about the office work done by using computer.  6) Interview of a promoter, Large scale businessman.  7) Documents presentation: Memorandum of Association, Articles of Association.  8) Interview of a Secretary- Company/Other institutes.  9) Insurance proposals Fire insurance, Marine insurance  10) Informative report of education loans given by banks.  11) Visit to the bank to open an Account  12) Prepare proformas Notice, Agenda, Resolution etc.  13) Report on visit to local co-operative organization  14) Report on company visit. | |
| **5** | **Economics**   |  | | --- | | **A Section Indian Economic development**  1) Economic development & Economic growth  2) Quality of human life  - Introduction  -Physical quality of Life Index & Human  -Development Index.  3) Major challenges before Indian Economy  a) Population  b) Poverty  c) Unemployment  4) Economic Reforms since 1991 & its main features.  a) Liberalisation  b) Privatisation  c) Globalisation  5) Economic Planning  a) Meaning and objectives  b) 10th Five year plan a study  6) Infra structural development in India.  **B Section Introduction to statistics**  7) Introduction to statistics  8) Collection & organization of Data  9) Graphical presentation of data  10) Measures of Central Tendency Mean, Median & Mode  11) Index Numbers. | |
| **6** | **Mathematics & Statistics**   |  | | --- | | **PART - 1**  **1. Sets, Relations and Functions**  1.1 Review  1.2 Power set and Cartesian Product  1.3 Relations  1.4 Functions  1.5 Operations on functions  1.6 Graphs of functions  **2. Complex Number**  2.1 Definition of complex number -  2.2 Algebra of complex numbers  2.3 Geometrical representation of a complex number  **3. Sequences and Series**  3.1 Revision of A.P.  3.2 Geometric Progression  3.3 Harmonic Progression  3.4 Special Series  **4. Angle and its measurement**  4.1 Revision  4.2 Measurement of angles  4.3 Systems of measurement of angles  **5. Trigonometric Functions**  5.1 Trigonometric Functions  5.2 Trigonometric functions of compound angles (All formulae without proof)  5.3 Inverse trigonometric functions  **6. Plane Co-ordinate Geometry**  6.1 Locus  6.2 Line  **7. Circle and Conics**  7.1 Circle  7.2 Conics  **8. Equations**  8.1 Equations  **9. Determinants**  9.1 Revision  9.2 Determinant of order 3  9.3 Applications of Determinants  **10. Limits**  10.1 Standard Limits  **11. Differentiation**  11.1 Derivative  11.2 Rules of differentiation  11.3 Derivatives of particular functions  11.4 Derivatives of composite function  **PART - 2**  **1. Logarithms**  1.1 Introduction and Definition  1.2 Laws of logarithms  1.3 Characteristics and Mantissa  **2. Theory of Attributes**  2.1 Introduction, notation and class  frequencies  2.2 Consistency of data  2.3 Independence of attributes  2.4 Association of attributes  **3. Partition Values**  3.1 Partition values  **4. Measures of Dispersion**  4.1 Measures of Dispersion  **5. Moments**  5.1 Moments  **6. Skewness and Kurtosis**  6.1 Skewness  6.2 Kurtosis  **7. Permutations and Combinations**  7.1 Permutations  7.2 Combinations  **8. Probability**  8.1 Types of events  8.2 Addition Theorem  8.3 Conditional probability  **9. Index Numbers**  Introduction  9.1 Types of Index Numbers  9.2 Uses of Index Numbers  9.3 Some specific Index Numbers  9.4 Cost of living Index Numbers, Uses  of cost of living Index Number  **10. Time Series**  Introduction  10.1 Mathematical Models  10.2 Measurement of Trend  **LIST OF PRACTICALS**  1. Graphs of standard functions  2. Complex Numbers  3. Sequences and Series  4. Trigonometry - I  5. Trigonometry - II  6. Locus and straight lines, Circle and Conics  7. Equations and Determinants  8. Limits and Differentiation  9. Logarithms  10. Theory of Attributes  11. Partition Values  12. Measures of Dispersion-I  13. Measures of Dispersion-II  14. Moments  15. Skewness and Kurtosis  16. Permutations and Combinations  17. Probability-I  18. Probability-II  19. Index Numbers | |