

ANNUAL SYLLABUS
SESSION 2025-26
CLASS-XI
SUBJECT-BUSINESS STUDIES
(Code No. 054)

CONTENTS

PART A: FOUNDATION OF BUSINESS

Concept includes meaning and features

UNIT 1: Evolution and Fundamentals of Business

- History of Trade and Commerce in India: Indigenous Banking System, Rise of Intermediaries, Transport, Trading Communities: Merchant Corporations, Major Trade Centres, Major Imports and Exports, Position of Indian Sub-Continent in the World Economy.

- Business – meaning and characteristics
- Business, profession and employment-Concept
- Objectives of business (Economics and Social objectives and role of profit in 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.
- 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 (Factors Affecting Choice)

UNIT 3: Public, Private and Global Enterprises

- Public sector and private sector enterprises – Concept
- Forms of public sector enterprises: Departmental Undertakings, Statutory Corporations and Government Company (Features, Merits and Limitations)
- Global enterprises-features, Joint Venture
- Public private partnership – concept (Meaning and Features)

UNIT 4: Business Services

- Business services – meaning and types.
- Banking: Types of bank accounts – savings, current, recurring, fixed deposit and multiple option deposit accounts.
- Banking services with particular reference to Bank Draft, Bank Overdraft, Cash Credit and E-Banking- Meaning, Types of digital payments
- Insurance-: Principles, Types – life, health, fire and marine insurance -concept.

Postal services : Mail, Registered Post, Parcel, Speed Post and Courier- meaning

Unit 5: Emerging Modes of Business

- E-business-(concept) scope and benefits

- Completion of the Mid-Term Syllabus by 6th September 2025

- MID TERM EXAM

CONTENTS

- Discussion of Mid - Term Question Paper

UNIT 6: Social Responsibility of Business and Business Ethics

- Concept of social responsibility
- Case of social responsibility
- Responsibility towards owners, investors, consumers, employees, government and community.

- Role of business in environment protection
- Business Ethics-Concept and Elements

PART B: FINANCE AND TRADE

UNIT 7: Sources of Business Finance

- Concept of business finance
- Owners' funds-equity shares, preferences share
- retained earning
 - 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 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.

UNIT 9: Internal Trade

- Internal Trade-meaning and types, Services rendered by a wholesaler and a retailer
- Types of retail-trade : Itinerant and small scale fixed shops retailers
- Large scale retailers-Departmental stores, chain stores –concept
 - GST(Goods and Service Tax): Concept and key-features

UNIT 10: International Trade

- 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

- **PROJECT WORK (As per CBSE guidelines)**
- **Complete the Annual Syllabus by 31st January 2026**
- **ANNUAL EXAM**
- **Complete Syllabus will be covered in Annual Exam**

BUSINESS STUDIES (Subject Code 054)
CLASS-XI (2025-26)

Theory: 80 Marks

Project: 20 Marks

3 Hours

Units		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 Services	
5	Emerging Modes of Business	10
6	Social Responsibility of Business and Business Ethics	
		Total 40
Part B	Finance and Trade	
7	Sources of Business Finance	20
8	Small Business	
9	Internal Trade	20
10	International Business	
		Total 40
	Project Work (One)	20

https://cbseacademic.nic.in/web_material/CurriculumMain26/SrSec/BusinessStudies_SrSec_2025-26.pdf