

Revised Course Content only for HSLC Examination, 2022  
in view of COVID-19 Pandemic

## COMMERCE (E)

SUBJECT CODE - 55

THEORY

CLASS - X

Theory : 70

Practical : 30

Pass Marks : 21

Time : 2 hours

Pass Marks : 9

Sl. No.	Unit	LESSONS	Marks
1.	Unit-I	<b>CHAPTER 1: BUSINESS STUDIES</b> Company business Meaning of Company Characteristics of Company	30
	Unit-II	Management Introduction Management v/s Administration	
	Unit-III	Entrepreneurship Introduction Role and importance of entrepreneurship	
2.	Unit-I	<b>CHAPTER 2: BANKING AND FINANCE</b> Opening of bank account Introduction Types of accounts Types of Demand Deposit accounts Types of Fixed Deposit accounts	20

Sl. No.	Unit	LESSONS	Marks
3.	Unit-II	Negotiable instruments Meaning of Negotiable Instruments	20
	Unit-III	Sources of finance Introduction Types of Capital	
	Unit-IV	Insurance Agents Meaning Functions of Insurance Agents	
		<b>CHAPTER 3: BOOK KEEPING AND ACCOUNTING</b>	
	Unit-I	Introduction Meaning of Booking-Keeping Characteristics of Book-Keeping Process/Steps of Book-Keeping Objectives of Book-Keeping Advantages of Book-Keeping Meaning of Accounting Characteristics of Accounting Objectives of Accounting Book-keeping and Accounting	
	Unit-II	Recording in the books Introduction Source documents Journal Double Entry System of Book-keeping Journalizing Rules of Debit and Credit Subsidiary Books Ledger	

Sl. No.	Unit	LESSONS	Marks
	Unit-III	Rules for posting transactions in Ledger Balancing of Ledger account Trial Balance Receipts and Payments Meaning of Receipts and Payments Not-for-Profit Organisation Preparation of receipts and payments account Characteristics of receipts and payments account Cash book Difference between Cash Book and Cash account Characteristics of Cash book Types of Cash book Single Column Cash book Balancing of Cash book opportunities in Accountancy Appendix for practical + sample questions	

## COMMERCE

### SYLLABUS FOR CLASS X

<b>CHAPTER-1 : BUSINESS STUDIES : 30 Marks</b>		
Unit-I	Company Business	10 Marks
Unit-II	Management	10 Marks
Unit-III	Entrepreneurship	10 Marks
<b>CHAPTER-2 : BANKING AND FINANCE : 20 Marks</b>		
Unit-I	Opening of Bank Account	5 Marks
Unit-II	Negotiable instruments	5 Marks
Unit-III	Sources of Finance	5 Marks
Unit-IV	Insurance Agents	5 Marks
<b>CHAPTER-3 : BOOK-KEEPING AND ACCOUNTING : 20 Marks</b>		
Unit-I	Introduction	5 Marks
Unit-II	Recording in the Books	5 Marks
Unit-III	Receipts and Payments	10 Marks

<b>MARKS DISTRIBUTION FOR CLASS X</b>
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**THEORY**

S. No.	Chapter Section	Half Yearly	Annual
1.	Business Studies	35	30
2.	Banking & Finance	35	20
3.	Booking Keeping and Accounting	—	20
<b>Total</b>		<b>70</b>	<b>70</b>

**PRACTICAL**

S. No.	Chapter Section	Half Yearly	Annual
1.	Project Report on steps of registering a business firm (company/partnership/ cooperative/government company/HUF/sole-proprietorship)	15	10
2.	Case study on profile of a successful entrepreneur	15	10
3.	Project Report on steps involved in opening different types of bank account (current/ savings / recurring account)		10
<b>Total</b>		<b>30</b>	<b>30</b>