

Revised Course Content only for Annual Examination  
for the session 2021-2022 in view of COVID-19 Pandemic

## COMMERCE (E)

SUBJECT CODE - 55

### THEORY

CLASS - IX

Time : 3 hours

Theory : 70

Pass Marks : 21

Practical : 30

**VISION**

Pass Marks : 9

To aware about the basic knowledge of commerce in school level and generate interest among the students towards the commerce stream.

### **MISSION**

- I. To give an idea about different subjects of commerce in school standard.
- II. To enhance the knowledge of commerce & importance of commerce education in today's world.
- III. To enable students to choose and build future prospects & career in commerce.
- IV. To attract students towards commerce education by giving simple & easy course structure of different commerce subjects.
- V. The growth of the commerce education directly contributes to the economic growth of the country. The inclusion of commerce education in school standard will be a new horizon to our education system.

Sl. No.	Unit	LESSONS	Marks
1.	Unit-I	<b>Chapter-1 : Business Studies</b> <b>Business Organisation</b> Economic Activities, Non-economic Activities Classification of Economic Activities, Business, Characteristics of Business,	28



Sl. No.	Unit	LESSONS	Marks
3.	Unit-III	<p>Accounting and Book-keeping, Advantages of Accounting, Limitations of Accounting, Accountancy, Accounting Cycle, Phases/Steps of Accounting</p> <p><b>Basic Accounting Terminology</b> Transactions, Goods, Services, Book-keeping Journal, Ledger, Capital, Drawings, Assets, Liabilities, Debtors, Creditors, Investment, Revenue, Expenses, Profit, Loss, Stock, Discount, Cost</p> <p><b>Chapter-3 : Banking</b> Basic Concept of Banking, Introduction Evolution of Indian Banking System, Definition of Bank, Banking, Characteristics/features of Banking, e-Banking, Central Bank, Commercial Bank, Development Banks, Investment Bank/Industrial Bank, Co-operative Bank (Regional Rural Bank/ Agricultural Bank), Non-Banking Financial Company, Exchange Banks</p>	6
4.	Unit-I	<p><b>Chapter-4 : Insurance</b> <b>Introduction to Insurance</b> Introduction, Characteristics of Insurance, Types of Insurance- Life Insurance, General Insurance, Fire Insurance, Theft Insurance,</p>	6

Sl. No.	Unit	LESSONS	Marks
	Unit-II	Marine Insurance, Principles of Insurance, Advantages of Insurance <b>Basic Insurance Terminology</b> Insured, Insurer, Insurance Assurance, Premium, Indemnity, Utmost good Faith, Insurable Interest, Contribution, Reinsurance Peril, Agent, Broker, Claim, Warranty Risk, Grace period, Assurance <b>Appendix</b>	

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**COMMERCE**

**SYLLABUS FOR CLASS IX**

<b>CHAPTER-1 : BUSINESS STUDIES</b>		
Unit-I	Foundation of Business	15 Marks
Unit-II	Business Organisation	7 Marks
Unit-III	Present Modes of Business	6 Marks
<b>CHAPTER-2 : INTRODUCTION TO BOOK-KEEPING AND ACCOUNTANCY</b>		
Unit-I	Meaning & Objectives	15 Marks
Unit-III	Basic Accounting Terminology	15 Marks
<b>CHAPTER-3 : BANKING</b>		
Unit-I	Basic Concept of Banking	6 Marks
<b>CHAPTER-4 : INSURANCE</b>		
Unit-I	Introduction to Insurance	3 Marks
Unit-II	Basic Insurance Terminology	3 Marks

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**MARKS DISTRIBUTION FOR CLASS IX**

**THEORY**

<b>S. No.</b>	<b>Chapter Section</b>	<b>Annual</b>
1.	Business Studies	28
2.	Book-keeping & Accountancy	30
3.	Banking	6
4.	Insurance	6
	<b>Total</b>	<b>70</b>

**PRACTICAL**

<b>S. No.</b>	<b>Chapter Section</b>	<b>Annual</b>
1.	Project Report on a retailer working In the location school	10
2.	Classroom assignments & activities	10
3.	Project Report on transport facilities Available in the location of student	10
	<b>Total</b>	<b>30</b>