

# COMMERCIAL APPLICATIONS (88)

*Candidates offering Commercial Studies (Group II) are not eligible to offer Commercial Applications (Group III).*

## Aims:

1. To develop in students a perceptive, sensitive and critical response to the role of business in a simple manner.
2. To develop in students an analytical ability so as to balance the demands of social and business parameters with individual aspirations.
3. To help create an appreciation for the diverse roles of both the entrepreneur and the professional manager.
4. To develop an ability to work in and through teams.
5. To provide appropriate knowledge and skills as a basis for further study or work or both.

## CLASS IX

*There will be **one** written paper of **two** hours duration carrying 100 marks and Internal Assessment of 100 marks.*

### THEORY-100 Marks

#### 1. Introduction to Commercial Organisations

- (a) Definition and basic understanding of terms like commerce, business, industry, trade, organization, firm and company. Meaning of commercial organisations.

*A basic understanding of the terms and their distinctions using relevant industry examples.*

- (b) Classification according to activities, objectives and ownership structures.

*Different industrial groupings need to be explained like: Textile industry, FMCG (fast moving consumer goods), etc. Many examples need to be given to reinforce and clarify these concepts. While the objectives for profit and non-profit organizations are different, good management is still essential. A brief introduction to each ownership structure, their features and distinctions.*

- (c) Environmental awareness

- (i) Natural resources – air, water, soil, metals, minerals, forests and fuels.

*Importance of these resources in our daily life.*

- (ii) Causes of depletion of resources - over-use/irrational use, non-equitable distribution of resources, technological and industrial development, and population growth.

*Almost all activities of human society have degraded the environment physically, chemically, biologically and ethically.*

*Technological inputs have yielded high yielding varieties, which reduces the products of agricultural residue such as fodder, etc.; indiscriminate use of fertilizers and pesticides. Mining, industries, energy generation, automobiles, urbanisation leading to defacement of land, deforestation, deterioration of hydrological resources.*

- (iii) Practices for conservation of resources - search for alternatives, promotion of renewable resources.

*Advantages and disadvantages of renewable resources when compared to nonrenewable resources. Study of the*

*functioning of biogas, solar, wind and hydro power.*

- (iv) Industrial pollution and degradation of environment.

*Measures to control pollution and degradation. Need for an Eco-friendly form of industrial development.*

- (d) Sources of Pollution

*Vehicular, industrial, burning garbage, brick kilns, industrial waste, off shore oil drilling, thermal pollution, chemical fertilizer, bio-medical waste, pesticides, radiation – x-rays, radioactive fallout from nuclear plants.*

## 2. Functioning of a Commercial Organisation

To understand the specific roles played by different departments of a commercial organization and to study the inter-relationships and dependence of all the functional areas in an actual firm: Purchase and Stores, Production, Marketing and Sales, Finance, Human Resources, General Administration and Legal.

*These topics should be studied as departments in a typical firm only, through case-studies or projects. All the departments and their functions need to be explained individually so that the cross-linkages can be brought out clearly.*

## 3. Business Communication

- (a) Increasing relevance of communication in a commercial organization.

*With changing times and increasing size of organizations the ever-increasing need and relevance of communication.*

- (b) Ways of Communicating: verbal (written, spoken) and non-verbal communication. Their importance in different settings and their disadvantages.

*The advantages and disadvantages of each method. Using industry examples and real-life settings, see the relevance of each method.*

- (c) Skills required for effective communication.

*The interpersonal skills required for effective communication.*

- (d) Understanding the relevance and use of different tools of communication: letter, facsimile, e-mail, video conference, memo, telephonic conversation, etc.

*A comparative analysis of the tools needs to be undertaken.*

## 4. Mechanics and Terminology of Accounting Systems

- (a) Need and relevance of accounting.  
(b) Basic understanding of debit and credit.  
(c) Understanding of basic accounting terminology: capital, liability, asset, revenue, expense, purchase, sales, stocks, debtors, creditors.  
(d) Simple understanding of some accounting records maintained such as journals, ledgers, cashbook, and trial balance.

*Self-explanatory.*

*No questions will be set on recording of entries or on calculations - only an understanding of the above is required.*

## INTERNAL ASSESSMENT- 100 Marks

*A minimum of **four** assignments to be completed during the year, as assigned by the teacher.*

### Suggested list of assignments

1. Study the growth of the Consumer Durables Industry in India - take any 4 firms of the industry and group them according to ownership structures.
2. Study the working of Fast-Moving Consumer Goods (FMCG) Industry in India - take any 4 firms of the industry and group them according to their Objectives (Profit/ Non-profit making).
3. Make a comparative study of different core industries in India - take any 5 industries (such as - cement, steel, paints, paper, and infrastructure) and group them according to various factors such as - growth, profit potential, etc.

4. Study any existing functional strategy for a small/medium/large scale organization with respect to its Marketing, Finance, Human Resource, Production, purchase and find the problems in the existing strategies.
5. Enact a play showing growing communication needs in today's organizations, depicting the possible problems that may occur due to poor communication.
6. Critically evaluate the ways (verbal and non-verbal) of business communication in a commercial organization. Write the factors which make one or the other method appropriate based on your understanding of commercial organizations.
7. Critically evaluate the tools (letters, e-mail, video-conference, memo, and phone) of business communication in a commercial organization. Visit any commercial organization to understand the working and importance of each of these tools.
8. Write an essay/play about two organizations (one which uses communication effectively and one which does not) and show how this has an effect on their total working and profitability.
9. Study the accounting books maintained by a manufacturing concern and prepare a report highlighting the way in which they are maintained.
10. Study the balance sheet of a listed company. Define basic accounting terminologies, such as, capital, liabilities, assets, (fixed and current), revenue, expenditure, etc.