

L_3_General_Ed_Commerce_Stream

1. MATHEMATICS

One Paper Units	Three Hours	Marks: 100 Marks
I. RELATIONS AND FUNCTIONS		10
II. ALGEBRA		13
III. CALCULUS		44
IV. VECTORS AND THREE - DIMENSIONAL GEOMETRY		17
V. LINEAR PROGRAMMING		06
VI. PROBABILITY		10
Total		100

UNIT I. RELATIONS AND FUNCTIONS

1. Relations and Functions :

Types of relations: reflexive, symmetric, transitive and equivalence relations. One to one and onto functions, composite functions, inverse of a function. Binary operations.

2. Inverse Trigonometric Functions:

Definition, range, domain, principal value branches. Graphs of inverse trigonometric functions. Elementary properties of inverse trigonometric functions.

UNIT-II: ALGEBRA

1. Matrices:

Concept, notation, order, equality, types of matrices, zero matrix, transpose of a matrix, symmetric and skew symmetric matrices. Addition, multiplication and scalar multiplication of matrices, simple properties of addition, multiplication and scalar multiplication. Non-commutativity of multiplication of matrices and existence of non-zero matrices whose product is the zero matrix (restrict to square matrices of order 2). Concept of elementary row and column operations. Invertible matrices and proof of the uniqueness of inverse, if it exists; (Here all matrices will have real entries).

2. Determinants:

Determinant of a square matrix (up to 3 x 3 matrices), properties of determinants, minors, cofactors and applications of determinants in finding the area of a triangle. Adjoint and inverse of a square matrix. Consistency, inconsistency and number of solutions of system of linear equations by examples, solving system of linear equations in two or three variables (having unique solution) using inverse of a matrix.

UNIT-III: CALCULUS

1. Continuity and Differentiability:

Continuity and differentiability, derivative of composite functions, chain rule, derivatives of inverse trigonometric functions, derivative of implicit functions. Concept of exponential and logarithmic functions.

Derivatives of logarithmic and exponential functions. Logarithmic differentiation, derivative of functions expressed in parametric forms. Second order derivatives. Rolle's and Lagrange's Mean Value Theorems (without proof) and their geometric interpretation.

2. Applications of Derivatives:

Applications of derivatives: rate of change of bodies, increasing/decreasing functions, tangents and normals, use of derivatives in approximation, maxima and minima (first derivative test motivated geometrically and second derivative test given as a provable tool). Simple problems (that illustrate basic principles and understanding of the subject as well as real-life situations).

3. Integrals:

Integration as inverse process of differentiation. Integration of a variety of functions by substitution, by partial fractions and by parts, simple integrals of the following type to be evaluated.

$$\frac{dx}{x^2 - a^2}, \frac{dx}{\sqrt{x^2 - a^2}}, \frac{dx}{\sqrt{a^2 - x^2}}, \frac{px+q}{ax^2+bx+c} dx, \frac{px+q}{\sqrt{ax^2+bx+c}} dx, \sqrt{a^2 - x^2} dx,$$

$$\sqrt{ax^2 + bx + c} \, dx, \quad (px+q)\sqrt{ax^2 + bx + c} \, dx.$$

Definite integrals as a limit of a sum, Fundamental Theorem of Calculus (without proof). Basic properties of definite integrals and evaluation of definite integrals.

4. Applications of the Integrals:

Applications in finding the area under simple curves, especially lines, circles/parabolas/ ellipses (in standard form only), Area between the two above said curves (the region should be clearly identifiable).

5. Differential Equations: (10) Periods

Definition, order and degree, general and particular solutions of a differential equation. Formation of differential equation whose general solution is given. Solution of differential equations by method of separation of variables, homogeneous differential equations of first order and first degree. Solutions of linear differential equation of the type:

$$\frac{dy}{dx} + py = q, \text{ where } p \text{ and } q \text{ are functions of } x \text{ or constant}$$

$$+ px = q, \text{ where } p \text{ and } q \text{ are functions of } y \text{ or constant}$$

UNIT-IV: VECTORS AND THREE-DIMENSIONAL GEOMETRY

v

1. Vectors: (12) Periods

Vectors and scalars, magnitude and direction of a vector. Direction cosines and direction ratios of a vector. Types of vectors (equal, unit, zero, parallel and collinear vectors), position vector of a point, negative of a vector, components of a vector, addition of vectors, multiplication of a vector by a scalar, position vector of a point dividing a line segment in a given ratio. Scalar (dot) product of vectors, projection of a vector on a line. Vector (cross) product of vectors. Scalar triple product of vectors.

2. Three - dimensional Geometry: $\frac{dx}{dy}$

Direction cosines and direction ratios of a line joining two points. Cartesian and vector equation of a line, coplanar and skew lines, shortest distance between two lines. Cartesian and vector equation of a plane. Angle between (i) two lines, (ii) two planes. (iii) a line and a plane. Distance of a point from a plane.

UNIT-V: LINEAR PROGRAMMING

1. Linear Programming:

Introduction, related terminology such as constraints, objective function, optimization, different types of linear programming (L.P.) problems, mathematical formulation of L.P. problems, graphical method of solution for problems in two variables, feasible and infeasible regions, feasible and infeasible solutions, optimal feasible solutions (up to three non-trivial constraints).

UNIT-VI: PROBABILITY

1. Probability:

Conditional probability, multiplication theorem on probability. independent events, total probability, Baye's theorem, Random variable and its probability distribution, mean and variance of random variable. Repeated independent (Bernoulli) trials and Binomial distribution.

Recommended Textbooks.

- 1) Mathematics Part I - Textbook for Class XI, NCERT Publication
- 2) Mathematics Part II - Textbook for Class XII, NCERT Publication

2. ECONOMICS

Paper 1	3 Hours	100 Marks
Units		Marks
Part A : Introductory Microeconomics		
1	Introduction	4
2.	Consumer Equilibrium and Demand	18
3.	Producer Behaviour and Supply	18
4.	Forms of Market and Price Determination	10
5.	Simple applications of Tools of demand and supply	-
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		50
Part B : Introductory Macroeconomics		
6.	National Income and Related Aggregates	15
7.	Money and Banking	8
8.	Determination of Income and Employment	12
9.	Government Budget and the Economy	8
10.	Balance of Payments	7
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		50

Part A : Introductory Microeconomics

UNIT 1: INTRODUCTION

Meaning of microeconomics and macroeconomics

What is an economy? Central problems of an economy : what, how and for whom to produce; concepts of production possibility frontier and opportunity cost.

UNIT 2: CONSUMER EQUILIBRIUM AND DEMAND

Consumer's equilibrium – meaning of utility, marginal utility, law of diminishing marginal utility, conditions of consumer's equilibrium using marginal utility analysis.

Indifference curve analysis of consumer's equilibrium-the consumer's budget (budget set and budget line), preferences of the consumer (indifference curve, indifference map) and conditions of consumer's equilibrium.

Demand, market demand, determinants of demand, demand schedule, demand curve, movement along and shifts in the demand curve; price elasticity of demand - factors affecting price elasticity of demand; measurement of price elasticity of demand – (a) percentage-change method and (b) geometric method (linear demand curve); relationship between price elasticity of demand and total expenditure.

UNIT 3: PRODUCER BEHAVIOUR AND SUPPLY

Production function: Total Product, Average Product and Marginal Product.

Returns to a Factor.

Cost and Revenue: Short run costs - total cost, total fixed cost, total variable cost; Average fixed cost, average variable cost and marginal cost-meaning and their relationship.

Revenue - total, average and marginal revenue.

Producer's equilibrium-meaning and its conditions in terms of marginal revenue-marginal cost.

Supply, market supply, determinants of supply, supply schedule, supply curve, movements along and shifts in supply curve, price elasticity of supply; measurement of price elasticity of supply – (a) percentage-change method and (b) geometric method.

UNIT 4: FORMS OF MARKET AND PRICE DETERMINATION

Perfect competition - Features; Determination of market equilibrium and effects of shifts in demand and supply.

Other Market Forms - monopoly, monopolistic competition, oligopoly - their meaning and features.

UNIT 5: SIMPLE APPLICATIONS OF TOOLS OF DEMAND AND SUPPLY

(NOT TO BE EXAMINED)

Part B : Introductory Macroeconomics

UNIT 6: NATIONAL INCOME AND RELATED AGGREGATES

Some basic concepts: consumption goods, capital goods, final goods, intermediate goods; stocks and flows; gross investment and depreciation.

Circular flow of income; Methods of calculating National Income – Value Added or Product method, Expenditure method, Income method.

Aggregates related to National Income:

Gross National Product (GNP), Net National Product (NNP), Gross and Net Domestic Product (GDP and NDP) - at market price, at factor cost; National Disposable Income (gross and net), Private Income, Personal Income and Personal Disposable Income; Real and Nominal GDP. GDP and Welfare

UNIT 7: MONEY AND BANKING

Money – its meaning and functions.

Supply of money – Currency held by the public and net demand deposits held by commercial banks.

Money creation by the commercial banking system.

Central bank and its functions (example of the Reserve Bank of India).

UNIT 8: DETERMINATION OF INCOME AND EMPLOYMENT

Aggregate demand and its components.

Propensity to consume and propensity to save (average and marginal).

Short-run equilibrium output; investment multiplier and its mechanism.

Meaning of full employment and involuntary unemployment.

Problems of excess demand and deficient demand; measures to correct them - change in government spending, availability of credit.

UNIT 9: GOVERNMENT BUDGET AND THE ECONOMY

Government budget - meaning, objectives and components.

Classification of receipts - revenue receipts and capital receipts; classification of expenditure - revenue expenditure and capital expenditure.

Measures of government deficit - revenue deficit, fiscal deficit, primary deficit: their meaning.

Fiscal Policy and its role (non evaluative topic)

UNIT 10: BALANCE OF PAYMENTS

Balance of payments account - meaning and components; balance of payments deficit-meaning.

Foreign exchange rate – meaning of fixed and flexible rates and managed floating.

Determination of exchange rate in a free market.

Recommended textbooks

1. Indian Economic Development, Class XI, NCERT
2. Introductory Micro Economics, Class XII, NCERT
3. Macro Economics, Class XII, NCERT
4. Supplementary Reading Material in Economics, Class XII, CBSE

Note : The above publications are also available in Hindi Medium

3. BUSINESS STUDIES

One Paper
Unitwise Weightage

3 Hours

100 Marks

Units	Periods	Marks
Part A : Principles and Functions of Management		
1. Introduction to Management		5
2. Principles of Management		6
3. Business Environment		5
4. Planning		6
5. Organizing		8
6. Staffing		6
7. Directing		8
8. Controlling		6
		<u>50</u>
Part B: Business Finance and Marketing		
9. Financial Management		12
10. Financial Markets		8
11. Marketing Management		14
12. Consumer Protection		6
Part C : Project		10
		<u>50</u>

Part A: Principles and Functions of Management

UNIT I: NATURE AND SIGNIFICANCE OF MANAGEMENT

- Management - concept, objectives and importance
- Management as Science, Art and Profession.
- Levels of management
- Management functions - planning, organising, staffing, directing and controlling.
- Coordination - concept, characteristics and importance.

UNIT 2: PRINCIPLES OF MANAGEMENT

- Principles of Management - concept, nature and significance
- Fayol's principles of management
- Taylor's Scientific Management - principles and techniques

UNIT 3: MANAGEMENT AND BUSINESS ENVIRONMENT

- Business Environment - concept and importance
- Dimensions of Business Environment - Economic, Social, Technological, Political and Legal
- Impact of Government policy changes on business with special reference to liberalization, privatization and globalisation in India.

UNIT 4: PLANNING

- Concept, importance and limitations
- Planning process
- Single use and Standing Plans - Objectives, Strategy, Policy, Procedure, Method, Rule, Budget and Programme.

UNIT 5: ORGANISING

- Concept and importance.
- Organizing Process.
- Structure of organization - functional and divisional.
- Formal and informal organization.
- Delegation: concept, elements and importance.
- Decentralization: concept and importance.

UNIT 6: STAFFING

- Concept and importance of staffing
- Staffing as a part of Human Resource Management
- Staffing process :
 - Recruitment - sources
 - Selection - process
- Training and Development - Concept and importance. Methods of training- on the job and off the job- Induction training, vestibule training, apprenticeship training and internship training.

UNIT 7: DIRECTING

- Concept and importance
- Elements of Directing
 - Supervision - concept, functions of a supervisor.
 - Motivation - concept, Maslow's hierarchy of needs; Financial and non-financial incentives.
 - Leadership - concept, styles - authoritative, democratic and laissez faire.
 - Communication - concept, formal and informal communication; barriers to effective communication, how to overcome the barriers.

UNIT 8: CONTROLLING

- Concept, nature and importance
- Relationship between planning and controlling
- Steps in the process of control

Part B : Business Finance and Marketing

UNIT 9: FINANCIAL MANAGEMENT

- Concept and objectives of financial management.
- Financial decisions : investment, financing and dividend and factors affecting.
- Financial planning - concept and importance.
- Capital Structure - concept and factors affecting.
- Fixed and Working Capital - concept and factors affecting their requirements.

UNIT 10: FINANCIAL MARKETS

- Financial Markets: concept and types.
- Money market and its instruments.
- Capital market and its types (primary and secondary).
- Stock Exchange - functions and trading procedure. Depository Services and D'mat Account.
- Securities and Exchange Board of India (SEBI) - objectives and functions.

UNIT 11: MARKETING MANAGEMENT

- Marketing - concept and functions.
- Marketing management philosophies.
- Marketing Mix - concept
 - Product - concept
 - Price - factors determining price.
 - Physical distribution- concept, channels of distribution: types, choice of channels.

- Promotion -concept and elements; advertising- concept, role, objections against advertising, personal selling - concept and qualities of a good salesman, sales promotion - concept and techniques, public relations - concept and role.

UNIT 12: CONSUMER PROTECTION

- Concept and importance of consumer protection.
- Consumer Protection Act 1986
 - Meaning of consumer and consumer protection.
 - Rights and responsibilities of consumers
 - Who can file a complaint and against whom?
 - Redressal machinery.
 - Remedies available.
- Consumer awareness - Role of consumer organizations and NGO's

4. ACCOUNTANCY

One Paper		3 Hours	80 Marks
Unit			Marks
Part A : Accounting for Partnership Firms and Companies			
1.	Accounting for Partnership Firms - Fundamentals		10
2.	Accounting for Partnership Firms - Reconstitution and Dissolution		25
3.	Accounting for Share Capital		18
4.	Accounting for Debentures		7
			60
Part B: Financial Statement Analysis			
5.	Analysis of Financial Statements		12
6.	Cash Flow Statement		8
7.	Project Work		20
	Unit 1 : Project File	4 marks	
	Unit 2 : Written Test	12 marks (one hour)	
	Unit 3 : Viva Voce'	4 marks	
	OR		
			40
Part C: Computerized Accounting			
5.	Overview of Computerized Accounting System		4
6.	Accounting Applications of Electronic Spread sheet		6
7.	Using Computerized Accounting System		4
8.	Data Base Management System		6
9.	Practical Work		20
	Unit 1 : File	4 marks	
	Unit 2 : Practical Examination	12 marks (one hours)	
	Unit 3 : Viva Voce'	4 marks	
			40

PART A: Accounting for Partnership Firms and Companies

UNIT 1. ACCOUNTING FOR PARTNERSHIP FIRMS - FUNDAMENTALS

- Partnership : features, Partnership deed.
- Provisions of the Indian Partnership Act 1932 in the absence of partnership deed.
- Fixed v/s fluctuating capital accounts, division of profit among partners, guarantee of profits, past adjustments (relating to interest on capital, interest on drawing, salary and profit sharing ratio), preparation of P&L Appropriation account.
- Goodwill: nature, factors affecting and methods of valuation - average profit, super profit, and capitalization

UNIT 2. ACCOUNTING FOR PARTNERSHIP FIRMS - RECONSTITUTION AND DISSOLUTION

- Change in the Profit Sharing Ratio among the existing partners - sacrificing ratio, gaining ratio. Accounting for revaluation of assets and re-assessment of liabilities and distribution of reserves and accumulated profits.
- Admission of a partner - effect of admission of a partner on change in the profit sharing ratio, treatment of goodwill (as per AS 26), treatment for revaluation of assets and re - assessment of liabilities, treatment of reserves and accumulated profits, adjustment of capital accounts and preparation of balance sheet
- Retirement and death of a partner: effect of retirement /death of a partner on change in profit sharing ratio, treatment of goodwill, treatment for revaluation of assets and re - assessment of liabilities, adjustment of accumulated profits and reserves. calculation of deceased partner's share of profit till the date of death. Preparation of deceased partner's capital account, executor's account and preparation of balance sheet
- Dissolution of partnership firms: types of dissolution of firm. Settlement of accounts - preparation of realization account, and other related accounts (excluding piecemeal distribution, sale to a company and insolvency of partner's firm) .

UNIT 3. ACCOUNTING FOR SHARE CAPITAL

- Share and share capital : nature and types
- Accounting for share capital: issue and allotment of equity shares, private placement of shares, Public subscription of shares - over subscription and under subscription of shares; Issue at par and at premium and at discount, calls in advance and arrears, issue of shares for consideration other than cash.
- Accounting treatment of forfeiture and re-issue of shares.
- Disclosure of share capital in company's Balance Sheet only.

UNIT 4. ACCOUNTING FOR DEBENTURES

- Debentures: Issue of debentures at par, at premium and at discount. Issue of debentures for consideration other than cash, debentures as collateral security, interest on debentures
- Redemption of debentures : Lump sum, draw of lots and conversion.

PART B: Financial Statement Analysis

UNIT5. ANALYSIS OF FINANCIAL STATEMENTS

- Financial statements of a company: balance sheet of a company in the prescribed form with major headings and sub headings (as per schedule VI to the Companies Act 1956).
- Financial Statement Analysis: objectives and limitations.
- Tools for Financial Statement Analysis: comparative statements, common size statements, cash flow analysis, ratio analysis.
- Accounting Ratios: objectives and classification.
- Liquidity ratios: current ratio and quick ratio.
- Solvency Ratios: Debt to Equity Ratio, Total Asset to Debt Ratio, Proprietary Ratio, Interest Coverage Ratio.
- Activity ratios: Stock Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio, Working Capital Turnover Ratio.
- Profitability Ratios : Gross Profit Ratio, Operating Ratio, Operating Profit Ratio, Net Profit Ratio and Return on Investment.

UNIT 6. CASH FLOW STATEMENT

- Meaning, objectives and preparation (as per AS 3 revised) (Indirect Method)

UNIT7. PROJECT WORK

- Kindly refer to the Guidelines published by the CBSE.

OR

Part C: Computerised Accounting

UNIT 5 OVERVIEW OF COMPUTERISED ACCOUNTING SYSTEM

- Introduction : Application in Accounting
- Features of Computerised Accounting System
- Structure of CAS
- Software Packages:
 - Generic

- Specific
- Tailored

UNIT 6 ACCOUNTING APPLICATION OF ELECTRONIC SPREAD SHEET

- Concept of Electronic Spreadsheet
- Features offered by Electronic Spreadsheet
- Application in Generating Accounting Information I
 - Payroll
- Data Presentation
 - Graphs, Charts and Diagrams

UNIT 7 USING COMPUTERIZED ACCOUNTING SYSTEM

- Steps in installation of CAS, codification and Hierarchy of account heads, creation of accounts.
- Data : Entry, Validation and Verification
- Adjusting entries, preparation of balance sheet, profit and loss account with closing entries and opening entries
- Need and security features of the system

UNIT 8 DATABASE MANAGEMENT SYSTEM (DBMS)

- Concept and Features of DBMS
- DBMS in Business Application
- Generating Accounting Information 1
 - Payroll
- Generating Accounting Information 2
 - Debtors and Creditors
 - Bank Reconciliation Statement
 - Asset Accounting
 - Inventory Accounting

UNIT 9. PRACTICAL WORK

- Please refer to the guidelines published by CBSE.

5. ENTREPRENEURSHIP

THEORY :

Total marks:70

UNIT I: ENTREPRENEURIAL OPPORTUNITIES AND ENTERPRISE CREATION 20 Marks

- * Sensing Entrepreneurial Opportunities
- * Environment Scanning
- * Market Assessment
- * Identification of Entrepreneurial Opportunities
- * Selection of an Enterprise
- * Steps in setting up of an Enterprise

UNIT II: ENTERPRISE PLANNING AND RESOURCING 20 Marks

- * Business Planning - Preparation of a Project Report
- * Resource Assessment -Financial and Non - Financial
- * Fixed and Working Capital Requirement, Funds, Flows, Profit Ratios, Break Even Analysis etc.
- * Mobilising Resources - Sources and Means of Fund, Facilities and Technologies for starting an Enterprise.
- * Organising/Production of goods and services - quality, quantity and flow of inputs.

UNIT III: ENTERPRISE MANAGEMENT 30 Marks

- (a) General management: Basic Management functions.
- (b) Managing Market:
 - Meaning, Functions of Marketing, Marketing Mix:
 - * Product
 - * Price
 - * Place
 - * Promotion (advertising and sales promotion)
- (c) Managing Finance - Sources of Long Term and Short Term Finances
 - * Determination of Cost, Income, Calculation of Profit/Loss.
- (d) Managing Growth and Sustenance -Affecting Change, Modernisation, Expansion, Diversification and Substitution.
- (e) Entrepreneurial Discipline - Laws of Land, Ecology, Consumer's Concept, Adherence to Contract and Credits.

PRACTICAL

Introduction:

The main objective of the course in Entrepreneurship is to generate in the students initiative, self-reliance and enthusiasm so as to empower them to become entrepreneurs both in spirit and performance. A number of skills such as observation, evaluation, communication, resource mobilization and management, risk assessment ,team building etc. are also to be developed in the students. Leadership qualities, sensitivity to business ethics and adherence to a positive value system are the core issues that the course highlights while presenting different concepts related to entrepreneurship.

Such a course should necessarily have a strong experiential component in the form of practical work. The objectives of the practical work are:

1. To introduce the students to the world of business by developing in them the core skills and competencies required for an entrepreneur.
2. To develop in the students qualities such as leadership, self-confidence, initiative, facing uncertainties, commitment, creativity, people and team building, integrity and reliability.
3. To enable the students to acquire the skills and knowledge needed for conducting surveys, collecting, recording and interpreting data and preparing simple estimates of demand for products and services.
4. To guide the students to prepare a Project Report.
5. To equip the students with knowledge and skills needed to plan and manage an enterprise through case studies conducted and recorded by the students in different fields such as resource assessment, market dynamics, finance management, cost determination, calculation of profit and loss etc.
6. To instill in the students important values and entrepreneurial discipline.

FORMAT

Total marks: 30

- | | |
|---------------------------------|----------|
| 1. Project Report/Survey Report | 10 Marks |
| 2. Viva-Voce on PW /SR | 05 Marks |
| 3. Case Study | 10 Marks |
| 4. Problem Solving | 05 Marks |

1. Project Report/Market Survey Report 10 Marks

a) Project Report:

Preparation of a Project Report for an enterprise involving products/services

Students may be provided adequate guidance to choose a project based on their interests and availability of information and authentic inputs in the locality. The specimen proforma of project report given in the textbook may be used for preparing the report. However, mechanical preparation of the report by filling in the information in the proforma should be discouraged. Further, as the students will be required to appear for a Viva-voce on the basis of their projects, sufficient care should be taken by the students to prepare the report after studying the various aspects involved thoroughly. In a nutshell, the project report should lead to viable enterprise.

b) Market Survey Report

Market research is the process and technique of finding out who your potential customers are and what they want. The survey may be on products and services already available in the market or students may also conduct surveys for new products and services. The report of the survey should be organised under the following broad headings:

1. Objectives.
2. Methods and tools (interviews ,questionnaires etc.) to be used to collect information.
3. Records of data and information.
4. Analysis of data and information.
5. Interpretation and conclusion.

For example, a survey may be conducted to find out the choice of households in toiletry soap, tooth paste etc. The data may be analysed to establish a pattern that may be useful to an entrepreneur.

Guidelines for assessment of Project Report / Survey Report

- | | |
|--|---------|
| 1. Presentation: Format, Clarity, Use of graphs, tables and other visuals, organisation, methodical recording of data and information and general neatness of execution. | 5 marks |
| 2. Originality and Creativity | 3 marks |
| 3. Authenticity of information and correctness of calculations and general | |

feasibility of the project/ sustainability of conclusion drawn in the survey. 2 marks

2. Viva Voce on the Project /Market Survey Report 5 Marks

The questions should establish that the report is the original work of the student and that the student has a reasonably clear understanding of the work carried out by him/her.

Entrepreneurial qualities such as leadership, self-belief, creativity, originality, initiative etc. may also be assessed by asking a variety of questions related to the report.

3. Case Study 10 marks

A case study is a focused research on an organisation, enterprise, practice, behaviour or person undertaken to highlight an aspect that the study attempts to examine. For instance, a case study may be conducted on the pollution control methods being employed by an industry. Or a successful industrialist may be chosen as a subject of a case study to analyze and understand the strategies that the industrialist adopted :to achieve success.

Ideally, a case study should be conducted on subjects with the objectives of bringing to the fore beliefs, practices, strategies, values etc. that have made them what they are. Such studies help us to understand the way in which great minds think and operate. We may also conduct case studies on failures; why a company collapsed, how a service lost its market etc. From both the types of case study, we learn lessons; how to do something or how not to do something. They also provide valuable insight into the processes involved in an enterprise.

A few topics are suggested for carrying out case studies:

- i) Drawing a profile of a successful entrepreneur.
- ii) Studying a public sector undertaking and highlighting its success/failure, by analyzing the factors responsible.
- iii) Studying a small scale unit in the locality to bring out the procedures and processes adopted by the unit to become a feasible business venture.
- iv) A study of competition in business by choosing two or more rivals in the market and analyzing their strengths and weaknesses.
- v) Take the school itself for a case study and analyze any two aspects of the school plan for chalking out a plan of action: infrastructure, academics, co-curricular activities etc.
- vi) A case study on a thriving fast food shop/restaurant in your locality. What makes it so popular?
- vii) A case study on the ways in which a business unit has mobilised its financial resources.
- viii) A case study on the enterprise management techniques adopted by a business house.
- ix) A case study on the marketing strategies of a successful consumer durable company.
- x) A case study on the financial management of a Public Limited Company.
- xi) A case study on any Specialized Institution that supports and guides the establishment of a small scale unit.
- xii) Studying the balance sheets of two big private companies to assess their trade and credit

worthiness.

- xiii) Studying the inventory management of a large manufacturing industry to ascertain the processes involved for optimizing cost.
- xiv) Carrying out a case study on an established industrial house/company to find out the value system of the company and how it fulfils its social commitment/obligations.
- xv) Carrying out a case study on an established industry to ascertain the processes followed to reduce/prevent pollution.
- xvi) Study on environment friendly companies and their contribution to preservation.

Assessment of Case Studies

- i) Presentation: Format, accuracy, clarity, authenticity and general neatness 7 marks
- ii) Analysis and Conclusions 3 marks

4. Problem Solving 5 marks

In this session, the students will be required to solve a problem in the form of a written test. The examiner may choose any problem related to the units in class XII Text Book and set it for the class. The problem may be in the following areas:

- a. How to scan the environment to establish the feasibility of a project.
- b. Given certain figures showing the consumption pattern of a product, drawing conclusions that have a bearing on similar products.
- c. Carrying out market assessment for a given product/service to ascertain the feasibility factor.
- d. Assessment of Working Capital.
- e. Calculation of total cost of production.
- f. Calculation of break-even point.
- g. Determining location of a manufacturing unit.
- h. Problems in inventory control (calculation of the Economic Order Quantity and carrying out ABC analysis).
- i. Applying Pricing methods to determine the price of a product or service
- j. Applying promotion mix to plan a sales campaign for a product or service.
- k. Working out a simple budget for a given task or job.

Assessment of Answers

The examiner may prepare five problems which are solved by him/her before they are presented to the students. The student may choose anyone of the problems and solve it, showing the different steps/different reasons involved in the solution. If the problem does not involve actual calculations, it may not have anyone correct answer. So weightage should be given not only to the final answer but to the entire process of problem solving that the student has followed. Originality and innovative spirit should be rewarded. The students should not be penalized for spelling errors, grammatical mistakes etc. as long as the answer is coherent. Where definite formulas are involved, accuracy should be given due weightage.

LIST OF SUGGESTED REFERENCE BOOKS

01. Entrepreneurship - Class XI - C. B. S. E., Delhi.
02. Entrepreneurship - Class XII- C. B. S. E., Delhi.
03. Udyamita (in Hindi) by Dr. M M.P. Akhouri and
S.P.Mishra, pub. by National Institute for Entrepreneurship and Small Business Development (NIESBUD), NSIC-PATC Campus, Okhla.
04. Trainer's Manual on Developing Entrepreneurial Motivation, By M.M.P. Aukhori, S.P. Mishra and R. Sengupta, Pub. by (NIESBUD), NSIC-PATC Campus, Okhla.
05. Behavioral Exercises and games - manual for trainers, learning systems, by M. V. Despande, P. Mehta and M. Nandami.
06. Product Selection by Prof. H.N. Pathak, Pub. By (NIESBUD), NSIC-PATC Campus, Okhla.
07. Entrepreneurial Development - Dr. S. Moharana and Dr. C.R.Dash, Pub. by RBSA Publishers, Jaipur.
08. Entrepreneurial Development by S.S.Khanna, Published by S.Chand & Company Ltd., Ram Nagar, New Delhi.
09. Entrepreneurial Development by C.B. Gupta and N.P.Srinivasan, Publisher Sultan Chand & Sons, 1992.
10. Entrepreneurship Development - Principles, Policies and Programmes by P. Saravanel, Publishers Ess Pee Kay Publishing House, Madras.
11. Entrepreneurship, Growth and Development, by Rashi Ali, Pub. by Chugh Publication and Strech Road, Civil Lines, Post Box No. 101, Allahabad-211991.
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