(I) ELEMENTS OF BUSINESS (CODE NO. 154)
CLASS-X
(2017-18)

One Paper   **3 Hours**   **100 Marks**   **220 Periods**

Unit		Marks	Periods
I	Company	15	40
II	Sources of Business Finance	15	40
III	Communication in Business Organisations	20	35
IV	Selling and Distribution	20	40
V	Large Scale Retail Trade	15	30
VI	Selling	15	35
	Total	**100**	**220**

	Contents	Learning Outcomes
I	Comapny Private and Public company : Meaning, Features and Defference Multinational companies : Meaning and Features	The learner would be able to : ● Recall the meaning of a company ● Understand the meaning of private and public company ● State the features of private and public company ● Give the meaning of a Multinational Company ● State the features of a Multinational Company
II	Sources of Business Finance Sole proprietor, partnership firm : sources Company : Owners funds and borrowed funds	The learner would be able to : ● Identify the need for business finance ● List the different sources of business finance ● Identify the sources of business finance for sole proprietorship, partnership firm and a company ● Distinguish between owners funds and borrowed funds
III	Communication in Business Organisations Meaning and methods : letter, e-mail, video conferencing, telephonic conversation	The learner would be able to : ● Recall the meaning of communication ● Mention the different modes of communication ● Distinguish between a letter and an email ● Distinguish between telephonic conversation and video conferencing

IV	Selling and Distribution (a) Concept of purchase and sale (b) Types - Cash, Credit, Hire Purchase System and Installment Payment System (c) Documents used in the process of purchase and sale - quotation, invoice, debit note, credit note, accounts sales, delivery note	The learner would be able to : ● Explain the concept of purchase and sale ● List the different methods of payment ● Explain the meaning and features of different methods of payment ● Identify the documents used in the process of purchase and sale
V	Large scale Retail Trade (a) Forms of large scale retail trade - Departmental Store and Multiple shops (b) Non-store retailing - Mail order business, teleshopping, automated vending machines, selling through internet.	The learner would be able to : ● Recall the meaning of retail trade ● Explain the meaning of large scale retail trade ● Differentiate between Departmental stores and Multiple shops ● State the features of Mail order business, teleshopping, automated vending machines, selling through internet
VI	Selling (a) Personal Selling - meaning and importance (b) Sales promotion - meaning and techniques (c) Advertising - meaning, importance and media of advertising	The learner would be able to : ● Understand the meaning of 'Promotion' ● Explain the meaning of 'Personal' Selling ● Appreciate the importance of 'Personal selling' ● Explain the meaning of 'Sales promotion' ● Identify the different techniques of sales promotion ● Explain the meaning of 'Advertising' ● Mention the different media of advertising ● Appreciate the importance of advertising

(II) ELEMENTS OF BOOK-KEEPING AND ACCOUNTANCY
(CODE NO. 254) CLASS-X

Objective : The main objective of this paper is to enable the students to understand the fundamental principles and develop skills of preparing and maintaining simple books of accounts from given details.

One Paper   3 Hours   100 Marks   240 Periods

Unit	Contents	Marks	Periods
1	Capital and Revenue	12	30
2	Depreciation	17	40
3	Bank Reconciliation Statement	20	50
4	Bills of Exchange	14	30
5	Final Accounts	20	50
6	Accounting from Incomplete Records	17	40
	Total	100	240

Unit 1 : Capital and Revenue   30 Periods   12 Marks

Content	Learning Outcomes
Capital and revenue : Capital and revenue receipts, capital and revenue expenditure and deferred revenue expenditure	The learners would be able to : ● Recapitulate the meaning of the terms 'Capital' and 'Revenue' ● Appreciate the difference between capital and revenue receipts and capital and revenue expenditure ● Acquire the knowledge about deferred revenue expenditure

Unit 2 : Depreciation   40 Periods   17 Marks

Content	Learning Outcomes
Depreciation : Need and methods of charging depreciation-straight line and Diminishing balance method (no change in the method)	The learners would be able to : ● Explain the necessity of providing depreciation on fixed assets ● Develop the skill of using the different methods i.e. straight line and diminishing balance for computing depreciation ● Prepare fixed assets accounting using straight line and diminishing balance method of charging depreciation

Unit 3 : Bank Reconciliation Statement   50 Periods   20 Marks

Content	Learning Outcomes
Bank Reconciliation Statement : Meaning Preparation of BRS with the given cash book / pass book balance	The learners would be able to : ● Understand the concept of bank reconciliation statement ● Appreciate the need of preparing bank reconciliation statement ● Develop understanding of preparing bank reconciliation statement

Unit 4 : Bills of Exchange   30 Periods   14 Marks

Content	Learning Outcomes
Bill of Exchange : Nature and use of Bills of Exchange, Terms used in Bills of Ex-change. simple transactions related to bills of exchange (No dishonour, retiring & renewal of the bill)	The learners would be able to : ● Acquire the knowledge of using bills of exchange for financing business transactions ● Understand the need of Bills of exchange in business ● State the meaning of dierent terms used in bills of exchange and their implication in accounting ● Develop in the skill of journalising simple bill transactions in the book of creditor and debtor

Unit 5 : Final Accounts   50 Periods   20 Marks

Content	Learning Outcomes
Final Accounts : Preparation of Trading and Profit & loss Account and Balance Sheet of Sole trader. Adjustment for closing stock only. [amount of closing stock to be given]	The learners would be able to : ● State the meaning of financial statements & the purpose they serve for a sole proprietor. ● Develop the skill of preparing Trading Account and calculating gross profit. ● Develop the skill of preparing Profit & Loss Account and calculating the net profit ● Explain the need for preparing 'Balance Sheet'. ● Understand the techniques of preparing the 'Balance Sheet'. ● Develop the understanding to to the simple adjustment for closing stock

Unit 6 : Accounting from Incomplete Records   40 Periods   17 Marks

Content	Learning Outcomes
Accounting from Incomplete Records : Meaning; preparation of statement of Profit, statement of affairs. [statement of affairs method only]	The learners would be able to : • State the meaning of incomplete records • Understand the uses and limitations of incomplete records • Develop the skill of computation of profit / loss by preparing Statement of Profit • Develop the skill of preparing 'Statement of Affairs' and ascertain the position of the business on a particular date.

e- Publishing and e-Office
(Code No. 354/454)

Learning Outcomes

- Ability to demonstrate creation of tables and integrating with (word documents) e-publishing operations

- Ability to use image creation and editing tools

- Ability to demonstrate touch typing with speed and accuracy on different layouts, e.g. QWERTY and INSCRIPT

- Ability to demonstrate conversions of various file format and creating UNICODE compliant documents

- Understanding various components of computer system including peripherals of different types

- Understanding of internet operations & Web applications

- Awareness of Cyber Security and Netiquette

- Awareness of ethical practices in computing

- Awareness of software in open domain and their licensing Scheme

Note:

This Paper has been divided in two parts i.e. theory and practical. The division of marks of theory and practical is as given below:

Theory	30 Marks
Practical	70 Marks
Total	100 Marks

Theory

<div align="right">Maximum Marks: 30</div>

1.   Introduction to Computing   **5 Marks**

1.1   Understanding hardware- Starting and shutting down Computer and Printer: Steps to switch on and switch off a computer; Difference between Turn Off, Stand By, Hibernate, and Restart.

Characteristics of Computer, components of computer system – CPU, Memory,

Storage Devices (Pen-drive, memory stick, CD – ROM and DVD) and I/O Devices (Input devices: Keyboard, mouse. Output devices: monitor, printer)

Encoding Schemes; ASCII and UNICODE for English and Indian languages

1.2   Keyboard Layout

Types of Keyboards – Physical Keyboards & Virtual Keyboard, Wireless & Wired Keyboard, Standard and Multimedia Keyboard

QWERTY Keyboard Layout: General Keys, Function Keys, Lock Keys, Lock indicators (Lights), Cursor Control Keys, Numeric Keys, Numeric Keypad. Phonetic Keyboarding for non English script.

Setting for Keyboard layouts and language variations.

INSCRIPT Keyboard Layout: importance of INSCRIPT Keyboard, Concept of using standard QWERTY keyboard with INSCRIPT overlay as at http://tdil.mit.gov.in/isciichart.pdf.

[Students may be encouraged to find out other relevant keyboard layouts for Indian language processing]

2.   Efficient e- Typing   **3 marks**

2.1   Ergonomics: Layout, Correct sitting posture, Position of Keyboards, Mouse and Monitor.

2.2   Methods of Typewriting

    2.2.1   Touch Methods of Typewriting

    2.2.2   Sight Method of Typewriting

        (Advantages and Disadvantages of both the methods)

2.3   Positioning of fingers on the Keyboard according to touch method of Typewriting.

2.4   Use of Touch Typing Tutor Software (Online and Downloadable; Freeware and Open Source Software) for practice.

2.5   Tips for higher efficiency (Speed And Accuracy)

[Students may be encouraged to attain e-typing skills for an Indian language up to 5w/min]

3. Word Processing-I   **6 marks**

3.1 Creating, Saving and Opening a document in a Word Processor such as Writer.

3.2 Text styles (Bold, Italic, and Underline); Selecting Font Faces, Size and Color.

Installing and using non-English fonts.

3.3 Unicode: compliant Fonts, Font Convertors

3.4 Text Alignment, Automatic Page Numbering with or without header and footer, Cut-Copy-Paste, Undo and Redo.

3.5 Preview & Printing a document with different features

(page range, copies, page per sheet, scale to paper size)

3.6 Settings for page layout variations.

4. Open source Software and ethical practices   **4 marks**

Open Source Software, Features, Shareware, Role of OSS in Education for Creativity promotion, Licensing scheme, Copywriting, GPL (General Public License)

Email etiquettes – proper structure and layout, case sensitivity, Disclaimer to email care with abbreviations and emotions, Gender sensitivity, refrain from copyright violation and piracy etc.

5. Working with image and text document-I (GIMP)   **6 marks**

- The Toolbox: Introduction, Tools Icons, Color and Indicator Area, Tool Options, Selection Tools

- Selection Features: Rectangle Selection, Ellipse Selection, Free Selection

  (Lasso), Fuzzy selection (Magic wand), Select By Color, Intelligent Scissors,

  Foreground Select

- Paint Tools: Brush Tools (Pencil, Paintbrush, Airbrush), Bucket Fill, Blend,

  Pencil, Paintbrush, Eraser, Airbrush, Ink, Clone, Heal, Perspective Clone, Blur/ Sharpen, Smudge, Dodge/Burn

6. Working with Spreadsheets-I   **6 marks**

- Creating, Saving & Opening a Spreadsheet

- Selecting Cells and Ranges

- Entering Numbers & Text in Spreadsheet

- Simple Arithmetic Operations (+,-,*,/)

- Copying Data from Spreadsheet into a Word Processing Document

Class - X

Maximum Marks: 30   Time: 2 Hours   Periods: 60

Unit No.	Title of the unit	Marks	Periods	Theory Periods	Practical Periods
1	Internet as Web Resource & Network security	6	13	5	8
2	Word Processing-II	9	18	5	13
3	Working with Spreadsheet-II	5	10	3	7
4	Working with image and text document-II	6	12	3	9
5	E-publishing	4	7	2	5
	Total	30	60	18	42

Theory

Maximum Marks: 30

S.No.		Marks
1.	**Internet as Web Resource & Network security**	6
1.1	Browsers such as Chrome, Mozilla, Internet Explorer	
1.2	Protocol such as TCP/IP, FTP, PPP, Remote Login Protocol (TELNET)	
1.3	Electronic Mail: Create and email, sorting email, attachments (Upload/download). Explore methods for e-mailing non-English documents	
1.4	Office Web Apps : Google docs/Sky drive Creation of (Folder, Document, Form, Spreadsheet)	
1.5	Concepts: Cyber Law, Firewall, Cookies, Hackers and Crackers, Ethical Practices: Netiquettes	
1.6	Practice in on-line transactions such as online registration, net-banking, e-purchasing etc.	
1.7	Precautions in secured transactions	
2	**Word Processing-II**	9
2.1	Page-Setting (Size, Orientation and Margins), Setting Line Spacing & Paragraph Spacing, Inserting Special Characters and Symbols, Creating Bulleted & Numbered List, Inserting Pictures	
2.2	Using Find & Replace, Using Superscript & Subscript, Writing mathematical formulas and equations	
2.3	Creating a Table and Entering Data in it.	
2.4	Using Spell Check and Grammar Check, Adding Header and Footer.	
2.5	Using Mail Merge	
2.6	File Types in Writer/Clac Document	
2.7	Saving Writer/Clac as PdF	
2.8	Import files frame call into Writer by using insert OLE objects.	

3.	**Working with Spreadsheet-II**	5
3.1	Relative referencing, Absolute Referencing, Mixed Referencing	
3.2	Usage of simple Statistical Functions: SUM(), AVERAGE(), MAX(), MIN(), IF function with range of values	
3.3	Embedding Charts of various types: Line, Pie, Scatter Bar and Area Chart.	
4.	**Working with image and text document-II**	6
4.1	Transform Tool: Align, Move, Crop, Rotate, Scale, Shear, per-spective, Flip, The Cage Tool Color Tools: Color Balance. Hue-Saturation, Colorize, Brightness-Contrast, Threshold, Levels, Curves,	
4.2	Posterize, Desaturate	
4.3	Other: Paths, Color Picker, Zoom, Measure, Text	
5.	**E-Publishing**	4
5.1	e-publishing: Publishing in older days, e-magazine, e-book, e-book: Book marks, Search, Read from, Read to, Page count, Indexing, Summary, Comparing two books, Book review.	
5.2	Digital Library: TIFF, GIT, JPGE	
5.3	e-office operations: Content capturing, Content Authoring, Work Flow, Archiving, Publishing, Indexing Searching & retrieval, Versioning, Aging & retention, security, compression, reporting, Appointment.	
5.4	Collaborative Working e-office working etiquettes and ethical practices, advantages of e-office and application in e- governance.	
5.5	Online tools for converting PDF of doc./.xls(such as www.zam-zar.com)	
5.6	Online tools to convert Scanned text document (JPEG) to Writer/Clac (such as www.onlineocr.net)	

PRACTICAL WORK Class - X

70 marks

1)   Internet as web resource:

- Create an email id on Google, upload an attachment and send email, download the attachment from the received email

- Demonstration of TCP/IP, FTP & Remote login Protocol.

- Web Apps

- Practice in online transaction e.g. Online registration, net banking, e-purchasing etc.

- Demonstration of network security features and precautions regarding secured transaction.

Sample Case Studies

a. Write a Document on Google drive with a notice for cancellation of winter vacation and opening of school and share it with 5 students of your class.

b. Create an online registration form in Google drive to register the students for the competition to be held in school with the following information

S. No.: Text

Name of the Student: Text

Date of Birth: Date

School Name: Paragraph Text

Tel. No.: Texts

Event Name: Check Boxes

Gender: Choose from List

Participation in Surprise Event: Multiple Choices

Share it with the students of your class (using email IDs). Print the Spread sheet is created after filling the form.

c. Practice in online transaction e.g. online registration, net banking etc.

d. Demonstration of network security features and precautions regarding secured transaction.

2) Document Preparation:

Layout are required to be created with the following features:

1. Page-Setting, Setting Line Spacing & Paragraph Spacing.

2. Inserting Special Characters and Symbols inserting Pictures

3. Creating a Table and Entering Data in it

4. Adding Header and Footer, Creating Bulleted & Numbered List.

5. Spell check and grammar check of a document.

6. Save the document created in the above specified lab activity in 4(a) and 4(b) in pdf. Open the documents thus saved and observe the associated software.

7. Import spreadsheet file into document file

Sample Case Studies

a. Create a newsletter for your school

b. Your school has organized Annual Function, Create a report that includes the highlights of the day.

c.   Using Mail Merge replicate a birthday invitation letter with five different addresses. [Students may be encouraged to work on a case study with entries in an Indian language.]

3) **Spreadsheet Preparation**

Use simple Statistical Functions: SUM (), AVERAGE (), MAX (), MIN (). IF function with range of values, embedding Charts of various types: Line, Pie, Scatter Bar and Area in a Worksheet

Sample Case Studies

a)   Create a worksheet to organize your monthly expenses and calculate the balance for you. You can use fictitious data for this assignment!

Your worksheet should include the following data:

a.   A title such as " My Monthly Expenses"

b.   Expenses: At least four items (e.g. rent, utilities, food , parking, payroll, phone bill, etc.) during a period of four months

c.   Income: At least two sources (e.g. Loan, Family Support, Student Work, Other, etc.) during a period of four months

Follow the instructions below and complete a personal work sheet for the expenses you spent in the past 4 months.

(i)   Set up the table. Plan how you would like the table to look like. The following is an example.

My Monthly Income

Expenses	September	October	November	December	Total	Average Check
Housing						
Phone						
Tuition						
Utilities						
Food						
Total Expenses						
Income						
Work sutdy						
Loan						
Total Income						
Balance						

(ii)   Input raw data

(iii)   Compute the total

- Compute the total expense for each of the months
- Compute the total expense for each of the items across the four moths
- Compute the total income for each of the months
- Compute the total income for each of the sources across the four months

Compute the average

- Compute the average for each of the items across the four months
- Compute the average income for the different sources
- Compute the average monthly income

Compute the balance: difference between income and expense

For each of the months, between the total income and the total expense for the four months and the difference between the total income and the total expense during the four months.

Multiply the average by four to double-check the average operation. In other words see if the result of the multiplication matches the total.

iv.   Create graphs.

- Create a column chart on monthly expenses in the worksheet, including a chart title,and axes titles. Your legend must have specific labels instead of "series 1, Series 2… and Series 5"
- Create a second graphic (of your chosen style) on the monthly balance during the past four months.

v.   Header/footer

Add a header to the worksheet that displays your name, email address, class & section, and a footer that displays the number of pages.

vi.   Print it

4.   **Image and Text Editing:**

Transform Tools: Align, Move, Crop, Rotate, Scale, Shear, Perspective,

Flip, The Cage Tool, Color Tools: Color Balance, Hue*Saturation, Colorize, Brightness-Contrast, Threshold.

Sample Case Studies

1)   Create a collage from the pics of any event held in school

2)   Create a logo of school magazine.

5.   **E-Publishing**

- Preparing e-book in PDF format

- Convert scanned document into word/spreadsheet format.
- Prepare a write up on difficulties faced in e-publishing and precautions you suggest.

Project Work:

Sample Project-I:

ABC Company is planning to establish a publishing House. They have asked you to explore the market and submit the report that should have

- Hardware requirement and estimated cost
- Software requirement and estimated cost
- Infrastructure requirement
- Manpower
- Electricity
- Other expenses
- Expected market
- Profits etc.

The report should have

- A letter head having company's logo and name
- Advertisement in pdf format
- Brochure having details of Publishing House

  Use mail merge feature to send the report to various banks for sanctioning of loans.

Sample Project-II:

Given a bilingual document in Unicode, work out the procedure for E-publishing it.

Note: Computing is easy in Hindi and Other Indian Languages also. An example case study is given in Hindi.Students may prepare similar case-studies in respective regional languages also.

Sample Project-III:

''जन धन योजना'' के अंतर्गत गोपाल गाँव के निवासियों ने केनरा बैंक में खाते खोले हैं, इनमें बैलेंस शुन्य हो सकता है, या 5 डिजिट में धनराशि हो सकती है, सूची तैयार करो जिसमें 50 निवासियों को वोटर कार्ड संख्या, निवासी का नाम, लिंग, आयु, खाता संख्या, जमा धनराशि हो।

Filter command से इस सूची से उन निवासियों की सूची तैयार करो, जिनकी जमा धनराशि शुन्य है।

Practical File	Hands on Experience, Project Report & Viva	Total
20	50	70

QUESTIONS PAPER DESIGN 2017-18
CLASS-X

e-Publishing and e-Office   Marks: 30

S. No.	Typology of Questions	Very Short Answer (VSA) (1 Mark)	Short Answer -I (SA) (2 Marks)	Short Answer -II (SA) (3 Marks)	Long Answer (LA) (4 Marks)	Total Marks	% Weigh-tage (approx)
1	**Remembering** (Knowledge based- Simple recall questions, to know specific facts, terms, concepts, principles or theories; Identify, define, or recite, information)	2	1	-	-	4	14%
2	**Understanding** (Compre-hension- to be familiar with meaning and to understand conceptually, interpret, com-pare, contrast, explain, para-phrase, or interpret informa-tion)	1	3	-	-	7	23%
3	**Application** (Use abstract information in concrete situation, to apply knowledge to new situation; Use given content to interpret a situation, provide an example, or solve a problem)	1	1	1	1	10	33%
4	**Higher Order Thinking Skills** (Analysis & Synthesis- Classi-fy, compare, contrast, or dif-ferentiate between different pieces of information; Orga-nize and /or integrate unique pieces of information from variety of sources)	-	-	1	1	7	23%
5	**Evaluation** (Judge, and/or justify the value or worth of a decision or outcome, or to predict outcomes based on values)	-	1	-	-	2	7%
	Total	4x1=4	6x2=12	2x3=6	2x4=8	30	100%