ICSE Syllabus

2024

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Syllabus

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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.*

The paper will be divided into two sections A and B.

***Section A (Compulsory)** will consist of compulsory short answer questions covering the entire syllabus.*

***Section B** will consist of questions which will require detailed answers and there will be a choice of questions in this section.*

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.

CLASS X

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

The paper will be divided into two sections A and B.

***Section A(Compulsory)** will consist of compulsory short answer questions covering the entire syllabus.*

***Section B** will consist of questions which will require detailed answers. There will be a choice of questions in this section.*

THEORY- 100 Marks

1. Understanding the basics of Markets and Marketing

(a) Definition of markets and marketing – with examples from consumer goods, consumer services.

A clear understanding of markets (wherever a buy and sell takes place is a market); examples of non-traditional markets such as catalogues, direct sales, tele-markets, etc. Definition and stages of marketing. Types of markets.

(b) Product and Service

Meaning and difference between a product and a service (with examples); features and types of products and services.

(c) Understanding 4 'P's– Product, Price, Place and Promotion.

Elements of Marketing Mix, stages of Product life-cycle, pricing strategies such as skimming, penetration, parity, cost plus, place – types of distribution channels, promotional strategies, concept of advertising, direct selling, publicity.

(d) Advertising and brand promotion.

Definition, features, advantages, disadvantages and types of advertising. Media used for advertising: meaning and examples only; Meaning and advantages of sales promotion; definition of brand, branding, brand promotion, brand loyalty and brand equity; how to bring about brand promotion, advantages of branding, difference between Advertising and sales Promotion, Advertising and Publicity.

(e) Sales and the selling process; qualities of a good salesman.

Sales and the selling process including the difference between marketing and sales; Methods of selling, features of personal selling; Advertising and Personal selling, qualities of a good salesman.

2. Understanding Finance

(a) Elementary understanding of Generally Accepted Accounting Principles (GAAP).

GAAP to be explained - Entity concept, duality concept, matching concept, money-measurement concept, going concern concept.

(b) Principles of Financial accounting and reporting – receipt and payment account, income and expenditure account; balance sheet.

Meaning, features and uses of receipt and payment account, income and expenditure account and differences.

Concept of balance sheet - Meaning features and uses.

(c) Banking - functions of the Central Bank and Commercial banks, types of accounts and banking transactions.

Functions of the Central Bank and Commercial banks and differences between the two.; types of bank deposit accounts (Savings, Current, Recurring, Fixed Account) and differences; requirement for an account holder for operating a bank account - Pass book, cheque book, Pay-in slip book; Advantages of bank account, advantages and disadvantages of cheques; When can a bank refuse payment of a cheque; Automated Teller Machine (ATM);difference between Cheque and Bank draft.

(d) Fundamental concept of Cost (direct, variable etc.).

Classification of cost according to nature (direct and indirect), behaviour (variable, fixed and semi-fixed).

3. Understanding Human Resources

(a) Human Resource in a commercial organization.

Features, role and functions of Human Resource Management in any organization.

(b) Commonly used methods of recruitment, selection and training.

Definition, sources (internal and external) and methods (direct and indirect) of recruitment; their advantages and disadvantages.

Selection – meaning, methods of Selection; types of Interviews;

Meaning and importance of training; t*ypes of training and methods of training (meaning only): On the job (Coaching, under study, Assistant to, Job rotation, Committee membership and Apprenticeship) and Off the job (Internship, Vestibule, Case Study, Role playing, Lectures, and Sensitivity training).*

4. Development of Public Relations

(a) Meaning, nature, scope of Public Relations.
Self-explanatory.

(b) Elements of public relations - human relations, empathy, persuasion and dialogue.
Meaning of each of the above.

(c) History of public relations and present status.
Self-explanatory.

(d) Ethics in public relations.
Growing role of ethics in business and public relations.

(e) Issues of the Environment

(i) Destruction of ecosystem due to industrialization, dwelling of business units, transport, tourism and mining.

(ii) Excessive consumption of minerals, raw materials and other non-renewable resources.

A brief understanding with examples.

(iii) Energy crisis: Urban and rural sectors. Renewable and non-renewable energy: greenhouse effect, global warming and acid rain.

Energy crisis: Urban and rural sectors. Renewable and non-renewable energy: Meaning, differences and examples; meaning and causes of greenhouse effect; global warming and threats of global warming; acid rain and its impact.

(iv) Environmental values and ethics.

Fundamental duties and value education. Use of cloth bags, organic manure, clean surroundings, respect for other people's things, developing an ethical environmental consciousness e.g. refusing use of polybags, styrofoam containers, etc.; reusing: plastic and glass containers; recycling: e.g. paper – this will reduce demand on wood and save trees.

(v) Consumer Education

Meaning of Consumer Education; *Understanding the importance of educating consumers of their rights; Types of consumer rights; making correct choices while buying different items; food adulteration and its harmful effects.*

(vi) Effects of pollution on environment, human, health.

Bhopal Gas Tragedy; Chernobyl Disaster.

(f) Community participation and contribution of public awareness programmes.

Community participation and public awareness programmes for ecological restoration and conservation like the Chipko Andolan (Movement).

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. Design a marketing plan for the launch of a new soap in the price range of Rs.15-20.
2. Make a report on the new forms of markets and marketing such as tele-markets (marketing through phones), home-shopping (catalogues like Burlington's, etc.), Direct Marketing (example Eureka-Forbes). What according to you is their relevance in future and why?
3. Study the marketing strategies of a service sector company such as a courier service and a production company such as a pen manufacturer. Explain the differences and similarities in both the strategies. What do you think is the reason for these differences?
4. Study the product life cycle (PLC). Using Add-gel pens, explain in which part of the PLC they are giving valid justification.
5. Study five different advertisements in any one media (print, television, audio) of the FMCG (fast moving consumer goods) such as Coke, Pepsi, Lux, Surf, Tide, etc. and explain their positive and negative points.
6. Study the annual report (balance sheet and profit and loss account) of any company and comment on its financial health.
7. Study the working of the commercial banks in India by studying the working of the branch office of any Public sector commercial bank such as Canara bank, SBI, Bank of Baroda, etc.
8. Write an essay on the role of the Central Bank (Reserve Bank of India) in any economy with special reference to the Indian scenario.
9. Study the human resource policies of an Information Technology firm (developing software or hardware or in IT training).
10. Study the working of the Public relations department of a mid-sized firm operating in the media sector.

EVALUATION

The project work is to be evaluated by the subject teacher and by an External Examiner. The External Examiner shall be nominated by the Head of the school and may be a teacher from the faculty, **but not teaching the subject in the relevant section/class.** For example, a teacher of Commerce of Class XI may be deputed to be the External Examiner for Class X Commercial Applications project work.

The Internal Examiner and the External Examiner will assess the candidate's work independently.

Award of Marks	**(100 marks)**
Subject Teacher (Internal Examiner)	50 marks
External Examiner	50 marks

The total marks obtained out of 100 are to be sent to the Council by the Head of the School.

The Head of the school will be responsible for the online entry of marks on the Council's CAREERS portal by the due date.

INTERNAL ASSESSMENT IN COMMERCIAL APPLICATIONS - PROPOSED GUIDELINES FOR MARKING WITH GRADES

Criteria	Planning	Organisation	Observation	Understanding	Presentation	Marks
Grade I	The candidate chooses the right model. The collection of information and relevant data is very appropriate.	The candidate does comprehensive reference work. Shows ability to analyze and assemble the material collected.	The candidate can make excellent deductions from the data collected. The deductions thus made are recorded very appropriately.	The candidate shows remarkable ability to comprehend the complexities of various commercial functions. Can analyze the data and construct a suitable model.	Methodical, precise and clarity of expression. Neat and tidy presentation. Optimum utilization of skills.	4 marks for each criterion
Grade II	The candidate chooses a suitable model. The information and data collected is appropriate.	The candidate does sufficient reference work. Requires guidance to analyze and assemble the material collected.	The candidate makes adequate deductions from data collected. Is able to record the same with clarity.	The candidate displays the ability to understand but cannot fully correlate it with practical applications.	Work - neat and tidy. Presented clearly and methodically. Techniques appropriate.	3 marks for each criterion
Grade III	The candidate selects an appropriate model but the information and data collected is inadequate.	The candidate displays limited reference work. Poor ability to analyze and assemble the material collected.	The candidate makes deductions with help and guidance. Recording is appropriate.	The candidate shows limited capacity to grasp the intricacies of various commercial functions.	Standard presentation of work but disorganised in places. Writing untidy in places. Reasonably clear.	2 marks for each criterion
Grade IV	The candidate requires guidance to select a model and gather relevant information pertaining to it.	The candidate has done very little reference work and is unable to organise the material collected.	The candidate has minimum ability to analyze the data collected.	The candidate is able to understand the complexities of various commercial issues with guidance.	Sequence of work acceptable. Not very neat. Presentation poor.	1 mark for each criterion
Grade V	The candidate is unable to select a model or gather relevant information pertaining to it.	The candidate is unable to do any reference work at all. Information collected is too meagre to do any meaningful assignment.	The candidate is unable to analyze the data collected or make any observations.	The candidate is unable to understand the complexities of various commercial issues even with guidance.	Data presented is untidy and disorganised. Effort and initiative lacking.	0 mark for each criterion