



Secondary Education Board of Assam (SEBA)

Class 9 & Class 10 Syllabus

COMMERCE (E)

SUBJECT CODE - 55

THEORY

CLASS - IX

Theory : 70

Practical : 30

Pass Marks : 21

Time : 2 hours

Pass Marks : 9

VISION

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	<u>Chapter-1 : Business Studies</u> Foundation of Business Economic Activities, Non-economic Activities Classification of Economic Activities, Business, Characteristics of Business,	

Sl. No.	Unit	LESSONS	Marks
2.	Unit-II	Profession, Characteristics of Profession, Employments, Characteristics of Employment, Features of Employment, Industry, Types of Industry, Commerce, Components of Commerce, Trade, Auxiliaries to Trade Business Organisations Sole Proprietorship Hindu Undivided Family (HUF) Business Partnership, Meaning of Small-Scale Industry, Role of Small Business in Rural Industries, Problems of Small Business in India	
	Unit-III	Present Modes of Business e-Commerce, Meaning of e-Business, e-Commerce versus E-Business, Scope of e-Business Differences between Traditional Business and e-Business, Benefits of e-Commerce / e-Business, Method of Online Payments, Safety and Security of e-Transactions, Resources required for e-business	
	Unit-I	<u>Chapter-2 : Introductions to book keeping & Accountancy</u> Introduction Book-keeping, Features of Banking, Scope of Book-keeping, Accounting, Characteristics of Accounting,	



Sl. No.	Unit	LESSONS	Marks
3.	Unit-II	Objectives of Accounting, Process/Stages of Accounting, Functions of Accounting, Difference between Accounting and Book-keeping, Advantages of Accounting, Limitations of Accounting, Accountancy, Accounting Cycle, Phases/Steps of Accounting Accounting Principles & Concepts Accounting Concept, Business Entity, Concept, Going concern Concept, Money Measurement Concept, Cost Concept, Dual Aspect Concept, Realisation Concept (Revenue Recognition Concept), Accrual Concept, Accounting Period Concept, Matching Concept	
	Unit-III	Basic Accounting Terminology Transactions, Goods, Services, Book-keeping Journal, Ledger, Capital, Drawings, Assets, Liabilities, Debtors, Creditors, Investment, Revenue, Expenses, Profit, Loss, Stock, Discount, Cost	
	Unit-I	<u>Chapter-3 : Banking</u> Basic Concept of Banking Introduction Evolution of Indian Banking System, Definition of Bank, Banking, Characteristics/	



Sl. No.	Unit	LESSONS	Marks
4.	Unit-I	features of Banking, Functions of Banking (Primary functions) Functions of Banking (Secondary functions), 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 <u>Chapter-4 : Insurance</u> Introduction to Insurance Introduction, Characteristics of Insurance, Types of Insurance- Life Insurance, General Insurance, Fire Insurance, Theft Insurance, Marine Insurance, Principles of Insurance, Principle of Utmost Good faith, Principle of Insurable Interest, Principle of Indemnity, Principle of Warranty, Advantages of Insurance	
	Unit-II	Basic Insurance Terminology Insured, Insurer, Insurance Assurance, Premium, Indemnity, Utmost good Faith, Insurable Interest, Contribution, Reinsurance Peril, Agent, Broker, Claim, Warranty Risk, Grace period, Assurance Appendix	



COMMERCE

SYLLABUS FOR CLASS IX

CHAPTER-1 : BUSINESS STUDIES		
Unit-I	Foundation of Business	
Unit-II	Business Organisation	
Unit-III	Present Modes of Business	
CHAPTER-2 : INTRODUCTION TO BOOK-KEEPING AND ACCOUNTANCY		
Unit-I	Meaning & Objectives	
Unit-II	Accounting Principles & Concepts	
Unit-III	Basic Accounting Terminology	
CHAPTER-3 : BANKING		
Unit-I	Basic Concept of Banking	
CHAPTER-4 : INSURANCE		
Unit-I	Introduction to Insurance	
Unit-II	Basic Insurance Terminology	

* Questions from each Unit/Lesson will carry marks 2-15.



MARKS DISTRIBUTION FOR CLASS IX

THEORY

S. No.	Chapter Section	H.Y.	Annual
1.	Business Studies	✓	✓
2.	Book-keeping & Accountancy	✓	✓
3.	Banking		✓
4.	Insurance		✓
	Total	70	70

PRACTICAL

S. No.	Chapter Section	H.Y.	Annual
1.	Project Report on a retailer working In the location school	✓	✓
2.	Classroom assignments & activities	✓	✓
3.	Project Report on transport facilities Available in the location of student		✓
4.	Project report on economic activities like fishery, poultry, vegetables, Diary etc. working in the location of student.		✓
	Total	30	30



* Questions from each Unit/Lesson will carry marks 2-15.

COMMERCE (E)

SUBJECT CODE - 55

THEORY

CLASS - X

Theory : 70

Practical : 30

Pass Marks : 21

Time : 2 hours

Pass Marks : 9

Sl. No.		UNIT / LESSONS	Marks
1.	Unit-I	<u>CHAPTER 1: BUSINESS STUDIES</u> Company business Meaning of Company Characteristics of Company Advantages of Company Disadvantages of Company	
	Unit-II	Management Introduction Management v/s Administration Importance of Management Levels of Management Role of Manager	
	Unit-III	Entrepreneurship Introduction Role and importance of entrepreneurship Qualities of an entrepreneur	
2.	Unit-I	<u>CHAPTER 2: BANKING AND FINANCE</u> Opening of bank account Introduction	



Sl. No.		UNIT / LESSONS	Marks
3.	Unit-II	Types of accounts Types of Demand Deposit accounts Types of Fixed Deposit accounts Negotiable instruments Meaning of Negotiable Instruments Modes of Negotiation Promissory Note Bill of Exchange Cheque	
	Unit-III	Sources of finance Introduction Types of Capital Difference between Fixed and working capital Sources of funds available to a business	
	Unit-IV	Insurance Agents Meaning Functions of Insurance Agents Qualities of a good insurance Agent Types of Insurance Agents Employment opportunities in Finance	
		<u>CHAPTER 3: BOOK KEEPING AND ACCOUNTING</u>	
	Unit-I	Introduction Meaning of Booking-Keeping	



Sl. No.		UNIT / LESSONS	Marks
	Unit-II	Characteristics of Book-Keeping Process/Steps of Book-Keeping Objectives of Book-Keeping Advantages of Book-Keeping Meaning of Accounting Characteristics of Accounting Objectives of Accounting Book-keeping and Accounting Recording in the books Introduction Source documents Journal Double Entry System of Book-keeping Journalizing Rules of Debit and Credit Suitability of Modern/American approach of Book-Keeping over Traditional/English approach Subsidiary Books Ledger Rules for posting transactions in Ledger Balancing of Ledger account Trial Balance	
	Unit-III	Receipts and Payments Meaning of Receipts and Payments Not-for-Profit Organisation Preparation of receipts and	



Sl. No.		UNIT / LESSONS	Marks
		payments account Characteristics of receipts and payments account Cash book Difference between Cash Book and Cash account Characteristics of Cash book Types of Cash book Single Column Cash book Balancing of Cash book Career prospects/job opportunities in Accountancy Appendix for practical + sample questions	



* Questions from each Unit/Lesson will carry marks 2-15.

COMMERCE

SYLLABUS FOR CLASS X

CHAPTER-1 : BUSINESS STUDIES : 30 Marks		
Unit-I	Company Business	
Unit-II	Management	
Unit-III	Entrepreneurship	
CHAPTER-2 : BANKING AND FINANCE : 20 Marks		
Unit-I	Opening of Bank Account	
Unit-II	Negotiable instruments	
Unit-III	Sources of Finance	
Unit-IV	Insurance Agents	
CHAPTER-3 : BOOK-KEEPING AND ACCOUNTING : 20 Marks		
Unit-I	Introduction	
Unit-II	Recording in the Books	
Unit-III	Receipts and Payments	



* Questions from each Unit/Lesson will carry marks 2-15.

MARKS DISTRIBUTION FOR CLASS X

THEORY

S. No.	Chapter Section	Half Yearly	Annual
1.	Business Studies	✓	✓
2.	Banking & Finance	✓	✓
3.	Book Keeping and Accounting		✓
Total		70	70

PRACTICAL

S. No.	Chapter Section	Half Yearly	Annual
1.	Project Report on steps of registering a business firm (company/partnership/cooperative/government company/HUF/sole-proprietorship)	✓	✓
2.	Case study on profile of a successful entrepreneur	✓	✓
3.	Project Report on steps involved in opening different types of bank account (current/ savings / recurring account)		✓
4.	Project Report on estimation of capital requirements for starting a business (any business type)		✓
Total		30	30



* Questions from each Unit/Lesson will carry marks 2-15.

Study Materials

aglasem.com

Model Papers

Sample Papers

Half Yearly Sample Papers

Important Resources

Periodic Table

Writing Skills / Formats

Maps of India / World

Notes

☐ [Class 6 Notes](#)

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☐ [Class 9 Notes](#)

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NCERT Books

NCERT Book Solutions

HC Verma Chapter Wise Solutions

RD Sharma Solutions

CGBSE Solutions