



BHARTIYA SHIKSHA BOARD

BUSINESS STUDIES

SYLLABUS (2026–27)

CLASS XI

SUBJECT CODE: 154

Time: 3 Hrs.

Total Marks: 80 (Theory)

Introduction

Business is an activity involving the regular production or purchase of goods and services for sale with the object of earning profit. Business activities affect every citizen at their place of work. Today's Business activities are changing at a faster speed because of the advancement of technology. This course gives a clear explanation of the functions of Business. The curriculum in Business Studies at senior secondary level has been designed to impart knowledge about enterprise in the context of Indian culture, heritage, and values.

The full syllabus is divided into five modules and project work in each class. To give practical knowledge to the learners about the business world, 'Internship' has been introduced as an optional part in class XII.

Rationale

The last decade has witnessed tremendous changes in the business world. Therefore, a systematic effort is required to understand, analyze, manage, and respond to the changes that affect the functioning of Business in the present-day society. Keeping in mind the above, the curriculum in the subject of Business Studies at the Senior Secondary level is designed to cater to the needs of the learners in today's scenario. Information Technology has already become an integral part of Business operations everywhere. e-business and other related concepts are picking up fast, which have been emphasized significantly in the curriculum.

Objectives

After completing this course, the learner will be able to:

- Understand the nature and scope of business activities, forms of business organization and business environment.
- Acquaint the learner with the role of business in the economy and its obligations towards society.
- Familiarize the learners with business ethics.

- Implicate among the learner's various entrepreneurship skills
- Develop learners with the dynamic nature and interdependent aspects of business.

Career Opportunities

This field has a large number of opportunities for employment. Some of these are Marketing, Business careers in media, advertising, human resources, tourism and travel sector, hotel industry, etc.

- Bachelor of Business Administration (BBA): A foundational degree for careers in management, marketing, and HR.
- Chartered Accountancy (CA): A professional course for those interested in accounting, auditing, and taxation.
- Company Secretary (CS): Focuses on corporate law, governance, and compliance.
- Bachelor of Commerce (B.Com): Offers specialisation in finance, economics, and business law.
- Bachelor of Management Studies (BMS): Prepares students for leadership roles in business operations and strategy.
- Hotel Management: Ideal for careers in hospitality, tourism, and event management.
- Digital Marketing: A fast-growing field involving online branding, SEO, and social media strategy.
- Entrepreneurship: Starting your own business or joining a startup ecosystem.
- Banking and Finance: Careers in retail banking, investment banking, and financial services.
- Human Resource Management: Managing recruitment, employee relations, and organizational development.
- Marketing and Sales: Roles in brand management, market research, and customer engagement.
- Business Analytics and Data Science: Using data to drive business decisions and strategy.

Internship Opportunity

In class-XII, students choosing the Internship option should work with a business, shop, office, or start-up for at least two to four weeks to observe real business activities. They must keep a brief daily record of tasks, prepare a simple report on what they learn about management, marketing, and customer service, and submit it for assessment.

Course Details

| Particulars | Details |
|-------------------------------|-------------------------------------------------------------------------------|
| Eligibility Conditions | Age: 15 Years; Qualification: 10th Pass |
| Medium of Instruction | English, Hindi |
| Duration of Course | 2 Years |
| Scheme of Studies | Theory: 168 Periods; Project Work: 36 Periods |
| Scheme of Evaluation | Theory Paper: 80 Marks (3 Hours); Project Work (Report + Viva Voce): 20 Marks |

CLASS XI

Course Content

The Business Studies Course is divided into Two Parts:

- **Part A- Theory:** This Section Covers the Conceptual and Analytical Aspects of the Subject.
- **Part B-Project Work:** This Section Focuses on Practical Application Through Projects, Encouraging Students to Explore Real-Life Business Scenarios

| Unit /Chapter | Details/Description | Number of Periods | Marks weightage |
|---------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-----------------|
| Part A | | | |
| Module 1: BUSINESS SYSTEM | | 30 | 10 |
| Ch-1-Introduction to Business | <ul style="list-style-type: none"> ● Human Activities – Economic and Non-Economic ● Economic Activities - Meaning and Types (Business, Employment, and Profession) ● Business – Concept | | |
| Ch-2- Evolution of Bhartiya Business System | <ul style="list-style-type: none"> ● Introduction ● Indian Business System- Ancient, Medieval, Colonial (Pre-Independence), Post-Independence Era, Modern ● India’s External Trade Before British Rule ● Cottage Industry in Ancient India ● Primitive Form of Business and Market in India ● Indigenous Banking System ● Major Trade Centers | | |

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| Ch-3- Scope of Business | <ul style="list-style-type: none"> ● Objectives of Business - Economic, Social, Personal ● Role Of Profits and Loss ● Subh-Labh Ki Bhartiya Awadharna (Concept of Subh-Labh in Indian Perspective) ● Business Risk - Concept, Causes and Types ● Classification Of Business Activities - Industry and Commerce ● Industry- Meaning and Types ● Commerce- Meaning, Classification- Trade and Auxiliaries to Trade | | |
| Module 2: FORMS OF BUSINESS ORGANIZATIONS | | 45 | 8 |
| Ch-4- Forms of Business Organization (I) | <ul style="list-style-type: none"> ● Sole Proprietorship- Meaning, Features, Merits and Limitations ● Partnership - Meaning, Features, Merits, Limitations ● Partnership Deed and Registration ● Types Of Partnership Firms ● Different Types of Partners ● LLP-Meaning and Features ● Joint Hindu Family Business- Meaning and Features ● Self-Help Group (SHGs)- and Cooperative Societies- Meaning, Features, Types, Merits and Limitations; SHGs and Cooperative Movements in India ● Emerging Business Model- e-Business, e-Commerce, e-Mall, Brick and Mortar Vs. Click and Mortar etc. | | |
| Ch-5- Forms Of Business Organization (II) | <ul style="list-style-type: none"> ● Company- Meaning, Features, Merits and Limitations, Formation of Company-Stages ● Types Of Companies- Private and Public Companies-Distinction ● OPC - Meaning, Features, Registration Process ● Public Sector Undertaking- Meaning, Features and Types | | |

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| | <ul style="list-style-type: none"> ● MNC's - Meaning and Features ● Factors- Selection of Business Organization | | |
| Module 3 BUSINESS ENVIRONMENT | | 8 | 5 |
| Ch-6- Business Environment | <ul style="list-style-type: none"> ● Concept, Features, and Importance of Business Environment ● Dimensions (PESTEL Analysis) Of Business Environment ● SWOT Analysis – Concept ETOP – Concept | | |
| Module: 3 SERVICE SECTOR- I | | 20 | 10 |
| Ch-7-Business Services- Banking | <ul style="list-style-type: none"> ● Business Services-Concept and Types ● Concept And Difference Between Goods and Services ● Banking- Meaning, Functions, Types of Banks, Types of Bank Accounts - Saving, Current, Fixed Deposit, Recurring Deposit, Multiple Option Deposit ● Types Of Banking Services ● e-Banking - Meaning, Features, Merits, Limitations ● Modes Of Digital Payment Systems in India (UPI, IMPS, NEFT, RTGS, RuPay, *99# USSD, AePS, PoS Machine) | | |
| Ch-8- Business Services- Insurance | <ul style="list-style-type: none"> ● Insurance - Concept and Principles - Utmost Good Faith, Insurable Interest, Indemnity, Mitigation, Proximate Cause, Subrogation, Contribution ● Types Of Insurance – Life and General Insurance {Fire, Marine, Health, Motor Vehicle} | | |
| Module 3: SERVICE SECTOR- II | | 20 | 7 |

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| Ch-9- Business Services- Miscellaneous | <ul style="list-style-type: none"> ● Warehousing - Need and Types ● Transportation - Modes and Importance ● Postal And Telecom Services - Meaning and Types | | |
| Ch -10- Recent Trends In Business | <ul style="list-style-type: none"> ● e-Business- Concept, Prerequisites, Scope, Merits and Limitations, Precautions In e-Business ● e- Commerce- Concept ● Outsourcing- Concept and Types (BPO, KPO, LPO) | | |
| Unit -5: BUSINESS FINANCE AND ENTREPRENEURSHIP | | 45 | 40 |
| Ch-11- Entrepreneurship | <ul style="list-style-type: none"> ● Concept Of Entrepreneurship, Features, Need ● Entrepreneurship vs. Intrapreneurship ● Development Of Business Idea- Concept ● Latest Government Schemes for Entrepreneurs ● Basic Concept of Startups in India | | |
| Ch-12- Small Scale Business | <ul style="list-style-type: none"> ● Scale Of Business - Concept of Cottage, Small, Medium, Large Scale Business ● Small Business- Concept, Features, Role; NSIC and DIC With Reference To Rural India ● Problems Faced by Small-Scale Business Enterprises | | |
| Ch-13- Business Finance | <ul style="list-style-type: none"> ● Concept, Features, Importance, and Types ● Owner's Fund – Concept, Importance, Limitations, and Types: Promoter Friends and Family, Equity Shares, Preference Shares, Retained Earnings ● Borrowed Funds- Concept and Types - Bonds, Debentures, Loan from Financial Institution and Bank, Trade Credit, and Public Deposits. | | |

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| | <ul style="list-style-type: none"> ● Government Financial Institution: NABARD and SIDBI ● Venture Capital and Angel Investors | | |
| Ch-14- Internal Trade | <ul style="list-style-type: none"> ● Meaning And Types of Internal Trade ● Services ● Of Wholesalers and Retailers ● Types Of Retail Trade: Itinerant and Fixed Shop (Small and Large) | | |
| Ch-15- International Trade | <ul style="list-style-type: none"> ● Concept, Features, and Types (Export and Import) ● Procedure And Documentation in International Trade ● W.T.O.- Meaning and Objectives | | |
| PART -B | PROJECT WORK | 36 | 20 |
| Project Work | <p>Make a Project Report on any one of the following:</p> <ul style="list-style-type: none"> ● Business Idea and Plan ● e-Business ● Business Sutras from Chanakya Neeti, Vidur Neeti, Vedas, Upanishads, etc. ● Project on Herbal-Based Products ● ETOP (Environmental Threat Opportunity Profile) ● Any other related activity | | |

Suggested Question Paper Design

Business Studies

Class XI

Question Paper Design

Maximum Marks: 80 | Duration: 3 Hours

| S. No. | Type of Questions | Description | Marks | Percentage |
|--------|----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|-------|------------|
| 1 | Remembering & Understanding | Recall previously learned facts, terms, and basic concepts. Demonstrate understanding by explaining, interpreting, comparing, and summarizing ideas. | 32 | 40% |

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|--------------|-----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------------|
| 2 | Applying | Use learned knowledge, facts, methods, and rules to solve problems in new or unfamiliar situations. | 24 | 30% |
| 3 | Analysing, Evaluating & Creating | Break information into parts to examine relationships and draw conclusions. Make judgments based on criteria and evidence. Generate new ideas, solutions, or perspectives by combining concepts. | 24 | 30% |
| Total | | | 80 | 100% |