



BHARTIYA SHIKSHA BOARD

BUSINESS STUDIES

SYLLABUS (2026–27)

CLASS XI

SUBJECT CODE: 167

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 workplace. Today's Business activities are changing at a faster pace because of technological advancements. This course gives a clear explanation of the functions of Business. The curriculum in Business Studies at the senior secondary level has been designed to enhance knowledge of enterprise in the context of Bharatiya culture, heritage, and values.

The full syllabus is divided into five modules and project work in each class. To provide learners with practical knowledge of the business world, 'Internship' has been introduced as an optional component in Class XII.

Rationale

The last decade has witnessed tremendous changes in the business world. Therefore, a systematic effort is required to understand, analyse, manage, and respond to the changes that affect the functioning of Business in the present-day society. With the above in mind, the curriculum for Business Studies at the Senior Secondary level is designed to cater to the needs of learners in today's context. Information Technology has already become an integral part of Business operations everywhere. E-business and related concepts are picking up fast and have been emphasised 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 organisation and business environment.
- acquaint the learner with the role of business in the economy and its obligations towards society.
- Familiarise the learners with business ethics.
- Implicate among the learners various entrepreneurship skills
- Develop learners with the dynamic nature and interdependent aspects of business.

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Career Opportunities

This field offers many employment opportunities. Some of these are marketing and business careers in media, advertising, human resources, the tourism and travel sector, and the 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 organisational 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 2 to 4 weeks to observe real-world 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 Part A	Details/Description	Number of Periods	Marks weight age
Module 1: Business System		30	10
Chapter-1: Introduction to Business	• Human Activities – Economic and Non-Economic • Economic Activities - Meaning and Types (Business, Employment, and Profession) • Business: Concept • Objectives of Business		
Chapter-2: The Dynamics of Business: Profit, Risk, and Bharatiya Insights	• Role of Profit in Business • Types of Business Operations • Business Activities • Classification of Business Activities: Industry and Commerce • Business Risk: Concept, Causes, Types • Concept of Shubh-Labh in Perspective of Bharat		

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Chapter-3: The Evolution of Bhartiya Business System	• Primitive Forms of Business and Market • Cottage Industry in Ancient Bharat • The Guild System • External Trade of Bharat before British Rule • Chola Economy and Trade • Major Trade Centres • Indigenous Banking System		
Module 2: Forms Of Business Organisations		45	8
Chapter 4: Forms of Business Organisation-I	• Sole Proprietorship: Meaning, Features, Merits, Limitations • Partnership: Meaning, Features, Merits, Limitations • Partnership Deed and Registration • Types of Partnership Firms • Types of Partners • LLP: Meaning and Features • Joint Hindu Family Business: Meaning and Features • Cooperative Societies and Self Help Groups (SHGs): • Meaning, Features, Types, Merits, Limitations • Emerging Business Models: E-business, E-commerce, E-mall, • Brick & Mortar vs Click & Mortar		
Chapter 5: Forms of Business Organisation-II	• Company: Meaning, Features, Merits, Limitations • Formation of the Company: Stages • Types of Companies: Private and Public • One Person Company (OPC): Meaning, Features, • Registration • Public Sector Undertakings: Meaning, Features, Types • Multinational Companies: Meaning and Features • Factors affecting the selection of a business organisation		

Module 3: Business Environment		8	5
Chapter 6: Business Environment	• Concept, Features, Importance • Components of Business Environment • Dimensions of Business Environment: PESTEL Analysis • SWOT Analysis • ETOP		
Module: 3 Service Sector- I		20	10
Chapter 7: Business Services: Banking	• Business Services: Concept and Types • Goods vs Services • Banking: Meaning, Functions, Types of Banks • Types of Bank Accounts • Types of Banking Services • E-banking: Meaning, Features, Merits, Limitations • Digital Payment Systems (UPI, IMPS, NEFT, RTGS, RuPay, *99#, AePS, PoS)		
Chapter 8: Business Services: Insurance	• Insurance: Concept of Insurance • Principles of Insurance (Utmost Good Faith, Insurable • Interest, Indemnity, Mitigation, Proximate Cause, • Subrogation, Contribution) • Types of Insurance: Life and General (Fire, Marine, Health, Motor)		
Module 3: Service Sector- II		20	7
Chapter-9: Business Services: Miscellaneous	• Concept of Warehousing: Need and Types • Concept of Transportation: Modes and Importance • Meaning of Communication Services: Postal and Telecom Services; Meaning and Types		

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Chapter -10: Recent Trends In Business	• Introduction to e-Business: Concept, Prerequisites, Scope, Merits and Limitations, Precautions in e-Business • Introduction to Outsourcing: Concept and Types (BPO, KPO, LPO) • Modern Developments in Outsourcing and Production		
Unit -5: Business Finance and Entrepreneurship		45	40
Chapter-11: Entrepreneurship	• Concept Of Entrepreneurship: Features, Need and Types • Entrepreneurship vs Intrapreneurship • Development Of Business Idea: Concept and Stages • Latest Government Schemes for Entrepreneurs • Concept of Startups in Bharat		
Chapter-12- Small Scale Business	• Understanding the Scale Of Business • Concept of Small Business: Concept, Features, Role; NSIC and DIC With Reference To Rural Bharat • Problems Faced by Small-Scale Business Enterprises		
Chapter-13: Business Finance	• Introduction to Business Finance: Concept, Nature, Scope, Importance • Types of Business Finance: ➤ Owner's Fund: Concept, Importance, Limitations, Types: Promoter Friends and Family, Equity Shares, Preference Shares, Retained Earnings ➤ Borrowed Funds: Concept and Types: Bonds, Debentures, Loan from		

	Commercial Banks, Trade Credit, Public Deposits, Inter-corporate deposits, Lease Financing. • Role of Government Institutions in the Field of Business Finance and Credit: NABARD and SIDBI • Role of Venture Capital and Angel Investors		
Chapter-14: Internal Trade	• Meaning And Types of Internal Trade • Services Of Wholesalers and Retailers • Types Of Retail Trade: Itinerant and Fixed Shop (Small and Large) • Franchise as a Mode of Retail Trade		
Chapter-15: International Trade	● Understanding International Trade: Concept, Features, and Types (Export, Import and Entrepot) ● Procedure And Documentation in International Trade ● W.T.O: Meaning and Objectives		
PART -B	PROJECT WORK	36	20
Project Work	Make a Project Report on any one of the following: • 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) • Shubh Labh: Balancing Profit with Social Responsibility – A Study of Ethical Business Practices • Sources of Finance: Traditional and Modern Sources of Business Finance		

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- Understanding the Import–Export Procedure
- Field Visit: Understanding Business in the Real World
 - Visit to a handicraft or cottage industry unit
 - Visit to a manufacturing industry
 - Visit to a wholesale market
 - Visit to a departmental store
 - Visit to a shopping mall
- 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 summarising ideas.	32	40%
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%