

विच्छेदित पाठ्यक्रम 2025-26

Class 11 Commerce



झारखण्ड शैक्षिक अनुसंधान एवं प्रशिक्षण परिषद्, राँची

Jharkhand Council of Educational Research and Training, Ranchi

विच्छेदित पाठ्यक्रम निर्माण समिति

अवधारणा एवं मुख्य संरक्षक

श्री उमा शंकर सिंह (भा.प्र.से.)

सचिव

स्कूली शिक्षा एवं साक्षरता विभाग, झारखण्ड

संरक्षक

श्री शशि रंजन (भा.प्र.से.)

निदेशक

झारखण्ड शैक्षिक अनुसन्धान एवं प्रशिक्षण परिषद्, राँची

श्री प्रदीप कुमार चौबे उपनिदेशक (प्र.) झारखण्ड शैक्षिक अनुसन्धान एवं प्रशिक्षण परिषद्, राँची	श्री विन्ध्याचल पाण्डेय उपनिदेशक (अ.) झारखण्ड शैक्षिक अनुसन्धान एवं प्रशिक्षण परिषद्, राँची	श्रीमती अनुराधा रानी सलाहकार (शिक्षा शास्त्र) झारखण्ड शैक्षिक अनुसन्धान एवं प्रशिक्षण परिषद्, राँची
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समन्वय एवं निर्माण

श्री मणिलाल साव

संकाय सदस्य, जे.सी.ई.आर.टी.

(पी.जी.टी. जीव विज्ञान, के. एन. +2 उच्च वि० हरनाद, कसमार, बोकारो)

श्री सौरभ कुमार

संकाय सदस्य, जे.सी.ई.आर.टी.

(पी.जी.टी. भौतिकी, +2 उच्च विद्यालय गावाँ, गिरिडीह)

श्री कृष्ण कुमार विश्वकर्मा

संकाय सदस्य, जे.सी.ई.आर.टी.

(सहायक शिक्षक, उत्कर्मित मध्य विद्यालय जमाकेल लापुंग)

सहयोग

विषय शिक्षक

प्रस्तावना

प्रिय शिक्षकगण, छात्रगण एवं अभिभावकगण,

शिक्षा केवल ज्ञान प्राप्ति नहीं, बल्कि एक निरंतर खोज, नवाचार और सशक्तिकरण की प्रक्रिया है। झारखंड शैक्षिक अनुसंधान एवं प्रशिक्षण परिषद (JCERT) इस प्रक्रिया में राज्य के छात्रों की दिशा और दशा तय करने में एक महत्वपूर्ण भूमिका निभा रहा है।

कक्षा 1 से 12 के छात्रों के लिए मासिक विच्छेदित पाठ्यक्रम एक सुविचारित और संगठित शैक्षिक योजना है, जिसका उद्देश्य यह सुनिश्चित करना है कि सभी छात्र एक समान गति से, व्यवस्थित ढंग से और व्यापक समझ के साथ पाठ्यक्रम को आत्मसात कर सकें। यह मासिक योजना JCERT/NCERT द्वारा निर्धारित विस्तृत पाठ्यक्रम को एक प्रबंधनीय और सुलभ रूप में प्रस्तुत करती है, जिससे छात्र न केवल विषयवस्तु में गहराई से जुड़ सकें, बल्कि शैक्षिक दबाव को भी संतुलित कर सकें।

पाठ्यक्रम को मासिक खंडों में विभाजित कर देने से, छात्रों को दीर्घकालिक लक्ष्यों की प्राप्ति के लिए छोटे-छोटे चरणों में आगे बढ़ने की सुविधा मिलती है। शिक्षकगण इस योजना के माध्यम से अपनी शिक्षण रणनीतियों को और भी बेहतर रूप में लागू कर सकते हैं, जिससे कक्षा में शिक्षा की गुणवत्ता और प्रभावशीलता दोनों में वृद्धि होती है।

गणित, विज्ञान, सामाजिक विज्ञान, भाषाएँ आदि विषयों को समाहित करते हुए, यह मासिक पाठ्यक्रम छात्रों को समय प्रबंधन, आत्म-अनुशासन और गहन अध्ययन की आदत विकसित करने में सहायता करता है। हम इस यात्रा में छात्रों, शिक्षकों और अभिभावकों की भूमिका को अत्यंत महत्वपूर्ण मानते हैं, क्योंकि उनकी सहभागिता और सहयोग ही इस योजना की सफलता का मूल आधार है।

हम सभी से अनुरोध करते हैं कि इस मासिक पाठ्यक्रम को केवल एक दस्तावेज़ नहीं, बल्कि गुणवत्तापूर्ण शिक्षा की ओर एक ठोस कदम समझें और इसे उत्साहपूर्वक अपनाएँ। आइए, हम सभी मिलकर इस पहल को सफल बनाएं—

"एक समय में एक महीना, एक समय में एक इकाई।"

आप सभी को एक सफल और सार्थक शैक्षणिक वर्ष की शुभकामनाएँ।

उमा शंकर सिंह (भा.प्र.मं)

सचिव,

स्कूली शिक्षा एवं साक्षरता विभाग, झारखण्ड

Class 11 Business Studies (B.S.T.)		
Month	PART-A (FOUNDATION OF BUSINESS)	PART-B (Corporate organization, Finance and trade)
April (19-20 days)	UNITS 1. Nature and Purrpose of Business	
May (14-15 days)	UNITS 2. Forms of business Organisation	UNITS 1. Sources of Business Finance
June (17-18 days)	UNITS 3. Private, public and global Enterprises	
July (25-26 days)		UNITS 2. Small Business
August (21-22 days)	UNITS 4. Business Services	UNITS 3. Internal trade
September (17-18 days)	Revision & Half-yearly Examination	
October (18-19 days)	UNITS 5. Emerging Mode of Business	
November (21 days)	UNITS 6. Social Responsibility of Business and Business Ethics	
December (19 days)		UNITS 4. International Business
January (20days) February (20days) March (21days) till board examination	Revision & Tests	
Total Working Days - 240 Days (Tentative)		

Class 11 Accountancy (Commerce)		
Month	Unit	Details Part-A Financial Accounting - 1
April (19-20 days)	Unit - 1: Theoretical Frame Work 1. Introduction to Accounting	<ul style="list-style-type: none"> Accounting-concept, meaning, as a source of information, objectives, advantages and limitations, types of accounting information; users of accounting information and their needs. Qualitative Characteristics of Accounting Information. Role of Accounting in Business. Basic Accounting Terms: Entity, Business transaction, Capital, Drawings, Liabilities, (Non current and Current). Assets (Non Current and Current), Expenditure (capital and revenue), Expenses, Revenue, Income, Profit, Gain Loss, Purchase, sales, Goods, Stock, Debtors, Creditors, Voucher, Discount (Trade discount and Cash discount)
May (14-15 days)	2.Theory Base of Accounting	<ul style="list-style-type: none"> Fundamental accounting assumptions: GAAP: Concept Basic accounting concept System of Accounting, Basis of Accounting: cash basis and accrual basis Accounting Standards: Applicability of AS and Ind AS Goods and Services Tax (GST): Characteristics and Advantages.
June (17-18 days)	Unit-2: Accounting Process 3. Recording of Transactions-I	<ul style="list-style-type: none"> Voucher and Transactions: Source documents and Vouchers, Preparation of Vouchers, Accounting Equation Approach: Meaning and Analysis, Rules of Debit and Credit. Recording of Transactions: Books of Original Entry- Journals
July (25-26 days)	Recording of Transactions-II	<p>Special Purpose books:</p> <ul style="list-style-type: none"> Cash Book: Simple, cash book with bank column and petty cash book Purchases book Sales book Purchases return book Sales return book Journal proper <p>Note: Including trade discount, freight and cartage expenses for simple GST calculation.</p> <ul style="list-style-type: none"> Ledger: Format, Posting from journal and subsidiary books, Balancing of accounts.
August (21-22 days)	Bank Reconciliation Statement Depreciation, Provision and Reserves	<p>Need and preparation, Bank Reconciliation Statement</p> <p>Depreciation: Meaning, Features, Need, Causes, factors</p> <p>Other similar terms: Depletion and Amortization</p> <p>Methods of Depreciation:</p> <ol style="list-style-type: none"> Straight Line Method (SLM) Written Down Value Method (WDV) <p>Note: Excluding change of method</p>
September (17-18 days)	Revision & Half-yearly Examination	

October (18-19 days)	Depreciation, Provision and Reserves	Difference between SLM and WDV Advantages of SLM and WDV Method of recoding depreciation I Charging to asset account ii. Creating provision for depreciation/accumulated depreciation account Treatment of disposal of asset Provisions, Reserves, Difference between Provisions and Reserves. Types of Reserves Difference between capital and revenue reserve
November (22-23 days)	Trial balance and Reconciliation of Errors	Trial balance: objectives, meaning and preparation (Scope: Trial balance with balance method only) Errors: classification errors of omission, commission, principles and compensating: their effect on Trial Balance, Detection and rectification of errors: Errors which do not affect trial balance Errors which affect trial balance Preparation of suspense account.
Unit - 3 Financial Statement of sole proprietorship Part B: Financial Accounting- II		
December (21-22 days)	Financial Statement -I	• Meaning, objectives and importance; Revenue and Capital Receipts; Revenue and Capital Expenditure; Deferred Revenue expenditure. Opening journal entry.Trading and Profit and Loss Account: Gross Profit, Operating profit and Net profit. Preparation. Balance Sheet: need, group in gand marshaling of assets and liabilities. Preparation.
	Financial Statement -II	Adjustments in preparation of financial statements with respect to closing stock, outstanding expenses, prepaid expenses, accrued income, income received in advance, depreciation, bad debts, provision for doubtful debts, provision for discount on debtors, Abnormal loss, goods taken for personal use / staff welfare, interest on capital and managers commission.
	Financial Statement -III	Preparation of Trading and Profit and Loss account and Balance Sheet of a sole proprietorship with adjustments.
January (20days) February (20days) March (21days) till board examination	Revision & Test	
Total Working Days - 240 (Tentative)		

Class 11 Commercial Arithmetic (C.A) (FOR NON-SOE)		
Month	PART-A (ELEMENTARY COMMERCIAL ARITHMETIC)	PART-B (ADVANCED COMMERCIAL ARITHMETIC)
April (19-20 days)	UNITS 1. Approximation	
May (14-15 days)	UNITS 2. Contracted method of multiplication	UNITS 1. Percentage
June (17-18 days)	UNITS 3. Contracted method of division	
July (25-26 days)		UNITS 2. Simple Interest
August (21-22 days)	UNITS 4. Ratio	UNITS 3. Compound Interest
September (17-18 days)	Revision & Half-yearly Examination	
October (18-19 days)	UNITS 5. Proportion	UNITS 4. Profit and Loss
November (21 days)	UNITS 6. Table of Nine values	
December (19 days)	UNITS 7. Chain Rule	UNITS 5. Discount and brokerage
January (20days) February (20days) March (21days) till board examination	Revision & Tests	
Total Working Days - 240 Days (Tentative)		

Class 11 ENTERPRENUERSHIP	
Month	Name of Chapter
April (19-20 days) & May (14-15 days)	Unit 1: Entrepreneurship: Concept and Functions
June (17-18 days)	Unit 2: An Entrepreneur
July (25-26 days)	Unit 3: Entrepreneurship Journey
August (21-22 days)	Unit 4: Entrepreneurship as Innovation and Problem Solving
September (17-18 days)	Revision & Half-yearly Examination
October (18-19 days)	Unit 5: Understanding the Market
November (23 days)	Unit 6: Business Finance and Arithmetic
December (19 days)	Unit 7: Resource Mobilization
January (20days) February (2days) March (21days) till board examination	Revision & Tests
Total Working Days - 240 Days (Tentative)	
Prescribed Books: 1. Entrepreneurship - Class XI- C.B.S.E, Delhi 2. Udyamita (in Hindi) by Dr. MMP. Akhouri and S.P Mishra, pub. By National Institute for Entrepreneurship and Small Business Development (NIESBUD), NSIC-PATC Campus, Okhla	

Class 11 Business Mathematics & Statistics		
Month	PART-A BUSINESS MATHEMATICS	PART-B STATISTICS
April (19-20 days)	UNITS 1. Progressions	
May (14-15 days)	UNITS 2. Permutation and Combination	UNITS 1. Measures of Central Tendency (Mean, Median, Mode)
June (17-18 days)	UNITS 3. Determinants	
July (25-26 days)		UNITS 2. Geometric Mean, Harmonic Mean
August (21-22 days)	UNITS 4. Matrices	UNITS 3. Time series
September (17-18 days)	Revision & Half-yearly Examination	
October (18-19 days)	UNITS 5. Sets	
November (21 days)	UNITS 6. Differentiation	UNITS 4. Theory of probability
December (19 days)	UNITS 7. Integration	UNITS 5. Interpolation and Extrapolation
January (20days) February (20days) March (21days) till board examination	Revision & Tests	
Total Working Days - 240 Days (Tentative)		



स्कूली शिक्षा एवं साक्षरता विभाग एकीकृत शैक्षणिक कैलेंडर 2025-26

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