

## 13.COMMERCE

**Note : Any one of the following three areas can be offered :**

- I. Elements of Business **OR**
- II. Elements of Book Keeping and Accountancy **OR**
- III. Typewriting-English or Hindi

### (I) ELEMENTS OF BUSINESS

**Objective :** The objective of this paper is to provide elementary knowledge of the different aspects of business.

<b>One Paper</b>	<b>3 Hours</b>	<b>80 Marks</b>
I. Office Routine: Different departments of Business: establishment, handling inward and outward mail, Filing and indexing methods, copying and duplication methods.		<b>16 marks</b>
II. Business Correspondence : Essential forms of a good business letter, writing of simple business letters of enquiry, quotations, order, reference, advice and complaints		<b>16 marks</b>
III. Banks: Functions of a Bank, Kinds of accounts and their operation; bank drafts, traveler's cheques, Post Office Saving Bank.		<b>16 marks</b>
IV. Negotiable Instruments: Nature, kinds of cheques, endorsement, crossing, dishonoring of a cheque.		<b>16 marks</b>
V. Bills of Exchange: Kinds, parties, negotiation, endorsing dishonoring, Promissory notes and Hundies.		<b>16 marks</b>

**OR**

### (II) Elements of Book-keeping and Accountancy

<b>One Paper</b>	<b>3 Hours</b>	<b>80 marks</b>
I. Final Accounts : Preparation of Trading and Profit and Loss Account and Balance Sheet of a sole trader with simple adjustments.		<b>16 marks</b>
II. Bank Reconciliation Statement : Utility and Preparation; preparation of Cash Book with discount and Bank columns		<b>16 marks</b>
III. Bills of Exchange : Nature and use of bills of exchange and promissory notes : Recording transactions pertaining to drawing, discounting, retiring, dishonoring and renewing of bills of exchange.		<b>16 marks</b>
IV. Errors and their Rectification : Types of errors and entries for their rectification.		<b>16 marks</b>
V. Depreciation : Objects and methods-Straight line and Diminishing Balance methods		<b>16 marks</b>

OR

**(III) Type Writing-(English or Hindi)**

Due to speedy industrialization and rapid means of communication, the use of labour saving devices is on the increase. Typewriting is one of the most commonly used labour saving devices even in remote towns. Its relevance is more pronounced in developing countries where other sophisticated labour saving devices are not available. HPBOSE has decided to include the subject "Typewriting-English or Hindi" as an Elective at the Secondary level. This step has made the Scheme of Studies job oriented and need based.

**Objectives**

To help the learner understand the mechanism of the typewriter.

To enable the learner understand methods of typewriting.

To help the learner know the symbols used in proof-correction.

To enable the learner acquire the skills of proper display of mater like margin setting, centering and tabulation.

To help the learner acquire skills of typing and cutting stencils with speed and accuracy.

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**One Theory Paper**

**2 Hours**

**20 marks**

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1. Functions of important parts of Typewriter.
2. Elementary knowledge about display of letters and tabulation margin setting, centering, headings, subheadings.
3. Knowledge of cutting stencils and use of correcting fluid.
4. Simple proof correction symbols.
5. Standard abbreviations.
6. Speed development exercises.

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**Practical Paper**

**1 Hours**

**60 marks**

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**(A) Running Matter-A Speed and Accuracy Test**

**Marks- 24      Time 10 Minutes**

(A Passage of 300 words @ 30 w.p.m. in English and 250 words @ w.p.m. in Hindi. The same passage to be repeated, if finished before time)

**(B) Tabulation Test**

**Marks 36      Time 40 Minutes**

(A Tabular statement having not more than 3-4 rows and columns horizontally and vertically. The same is applicable for Hindi Typewriting also)