

அனைத்து வணிகவியல் ஆசிரிய பெருமக்களுக்கும் வணக்கம் ....

நமது வணிகவியல் ஆசிரிய பெருமக்களுக்காக நம் மாநிலத்தில் உள்ள பல்வேறு மாவட்ட வணிகவியல் ஆசிரியர்களின் கூட்டு முயற்சியால் எந்தவித இலாப நோக்கமில்லாமல் 11 ஆம் வகுப்பு வணிகவியல் (ஆங்கில வழி) Notes of Lesson தயாரிக்கப்பட்டுள்ளது

அரசு நம்மிடம் எதிர்பார்க்கும் அனைத்து தலைப்புகளையும் உள்ளடக்கி தயாரிக்கப்பட்டுள்ளது

இந்த முயற்சிக்கு ஒத்துழைப்பு நல்கிய அனைத்து வணிகவியல் ஆசிரியர்களுக்கும் நன்றி

மேலும் இதனை தயாரித்தவர்கள் அவர்களின் பள்ளி மற்றும் மாவட்ட சூழலுக்கு ஏற்றவாறு தயாரித்துள்ளனர். இதனை உங்கள் பள்ளிக்கு ஏற்றவாறு நீங்கள் மாற்றி எழுதிக்கொள்ளவும்

**இதனை தயாரித்தவர்கள் அவர்களின் விடுமுறை நாட்களில் நமக்காக தயாரித்துள்ளனர்.**

இதில் ஏதேனும் குறையோ அல்லது மாற்றமோ கூற நினைத்தால் சம்மந்தப்பட்ட ஆசிரியர்க்கோ அல்லது எனக்கோ நீங்கள் (தயாரித்தவர் மனம் புண்படாதவகையில்) தகவல் தெரிவிக்கலாம்

மீண்டும் ஒரு முறை இந்த முயற்சிக்கு ஒத்துழைப்பு நல்கிய அனைத்து வணிகவியல் ஆசிரியர்களும் நன்றி...

இவண்

தொகுப்பாளர்

M.முத்துச்செல்வம்

MLWA HSS

மதுரை

9842104826

## 11 Commerce (EM)

Notes of Lesson தயாரித்துள்ள ஆசிரிய பெருமக்களின் பெயர் விவரம்

பாடம்	ஆசிரியர் பெயர்	பணி புரியும் பள்ளி	மொபைல் எண்
L 1	P.Chitra	CCGHSS, kottaiyur Sivagangai District	90037 20856
L 2	P.Chitra	CCGHSS, kottaiyur Sivagangai District	90037 20856
L 3	J S SAYEE LAKSHMI	GOVT GIRLS HSS SHOLAVANDAN, MADURAI.	94867 30743
L 4	DR M BALA SHUNMUGANANTHAM	SOURASHTRA (B) HSS MADURAI	6380848 005
L 5	SHANMUGA SUNDARAM. B	St.MICHAEL MATRIC HSS MADURAI	8870882272
L 6	Ashfara	Madras Christian college HSS Chetpet Chennai.32	94445 61490
L 7	Prema Samuel	PGT Commerce MCC MATRIC.HSS Chetpet Chennai 31	9884031983
L 8	D.Helen Mercy Innocent	PGAsst. GGHSS THIRUMANGALAM MADURAI DIST.	98425 82894
L 9	Loudi Gracy Arulmani. T	St. John's Matric. Hr. Sec. School, Kochadai, Madurai 16	99440 96501
L 10	C.Chithra	PG Asst GBHSS,Edappadi, Salem dt	8760117026
L 11	A.Saravanan	PG Asst Graham staines matric Hss Coimbatore 641109	9894687138
L 12	SHANMUGA SUNDARAM. B	St.MICHAEL MATRIC HSS MADURAI	8870882272
L 13	PREMDHASS,	CARMEL HSS, Nagercoil	94880 65851
L 14	PREMDHASS,	CARMEL HSS, Nagercoil	94880 65851
L 15	M Subramanian	M com M Ed M Phil GHSS PALLAPATTI SIVAKASI VIRUDHUNAGAR DIST	96599 59212
L 16	M Subramanian	M com M Ed M Phil GHSS PALLAPATTI SIVAKASI VIRUDHUNAGAR DIST	96599 59212
L 17	B.K.MATRUBHUTAM,	P. G. ASST VIVEKANANDA HR. SEC. SCHOOL, THIRUVEDAGAM WEST, SHOLLAVANDAN,	7871514414
L 18	B.K.MATRUBHUTAM,	P. G. ASST VIVEKANANDA HR. SEC. SCHOOL, THIRUVEDAGAM WEST, SHOLLAVANDAN,	7871514414
L 19	SHANMUGA SUNDARAM. B	St.MICHAEL MATRIC HSS MADURAI	8870882272
L 20	SHANMUGA SUNDARAM. B	St.MICHAEL MATRIC HSS MADURAI	8870882272
L 21	M.Gayathri	TVS LMHSS Madurai	9843018681
L 22	M.Gayathri	TVS LMHSS Madurai	9843018681

L 23	SHANMUGA SUNDARAM. B	St.MICHAEL MATRIC HSS MADURAI	8870882272
L 24	SHANMUGA SUNDARAM. B	St.MICHAEL MATRIC HSS MADURAI	8870882272
L 25	SHANMUGA SUNDARAM. B	St.MICHAEL MATRIC HSS MADURAI	8870882272
L 26	SHANMUGA SUNDARAM. B	St.MICHAEL MATRIC HSS MADURAI	8870882272
L 27	A K Saravanan	SBOA Madurai	9940916711
L 28	A K Saravanan	SBOA Madurai	9940916711
L 29	SHANMUGA SUNDARAM. B	St.MICHAEL MATRIC HSS MADURAI	8870882272
L 30	SHANMUGA SUNDARAM. B	St.MICHAEL MATRIC HSS MADURAI	8870882272
L 31	R.NAGENDRAN	P.G.ASST. GBHSS T.VADIPATTI- 625218	9842847026
L 32	R.NAGENDRAN	P.G.ASST. GBHSS T.VADIPATTI- 625218	9842847026
L 33	R.NAGENDRAN	P.G.ASST. GBHSS T.VADIPATTI- 625218	9842847026

**CLASS : XI**  
**SUBJECT : COMMERCE**  
**TOPIC : 1. HISTORICAL BACKGROUND OF**  
**COMMERCE IN THE SUB CONTINENT**

**NAME : P.CHITHRA**  
**SCHOOL : CCGHSS, KOTTAIYUR,**  
**SIVAGANGAI DT.,**  
**CELL: 9003720856**

**DATE:**

**June 1 week**

**LEARNING OBJECTIVES**

- i. To enable the students to
- ii. Gain knowledge about the historical background of commerce in the sub continent
- iii. Learn the hindrances to commerce and trade
- iv. Know about the features of barter system

**LEARNING OUTCOMES**

1. Tells the meaning of barter system
2. list down the stages of development of commerce from emergence till today in India
3. identifies the different hindrances of business
4. explains the importance of money

**TEACHING LEARNING MATERIALS** : charts, ppt, board, chalk ...

**INTRODUCTION OF THE LESSON** : Teacher recalls Bharathiyar's song

## கங்கைநதிபுறத்துகோதுமைபண்டம் விரிவெற்றிலைக்குமாறு கொள்வோம் சிங்கமராட்டியர்தம்கவிதைகொண்டு சேரத்துதந்தங்கள் பரிசளிப்போம்

Commerce has been in practice since time immemorial. But it emerged as barter system first. Barter system means exchange of goods for goods before invention of money. Barter is applicable with availability of surplus stock, double coincidence of wants, exchanging parties should meet personally. It was comfortable to practice barter in neighbouring houses, villages, towns even in countries till the invention of common measure called money.

### LESSON DEVELOPMENT

After the invention of money the monetary economy was growing since then till today in cashless economy, e-commerce, mobile banking, e-marketing etc. However Tamilnadu was the founder of trade and commerce which can be known from sangam literatures and today's archeological sites like keeladi reveals it Sangam literature – trade vanipam, thirukkural, purananuru, Brahmi inscriptions depict the trade in gold, oil, plough cloth etc. Hilly tribes honey roots and fruits >< pastoral people cattle, milk and milk products. Medium of exchange – cattle, salt, paddy, coins later in external trade only Pandiya dynasty – angadi, Madurai – sleepless city. Ancient Tamilnadu – pakkam – town – inland, coastal Rivers, ocean transport, busy ports, lighthouses, warehouses, ports developed. Korkai, saliyur, kayal, kumari, marungavurpattinam. Checkpost to collect customs, water reservoirs. Chola periods, protection to merchants to travel along forest regions, infrastructure like peruvai. Contribution of Kautilya – centralized trade, price fixing, profit margin, standard of living. Trade in north India – sultan, arabs, Indian traders – Marwaris, Gujaratis, Multanis-Hindus-Khurasanis-afghans & Iranians. Trade with Rome, China, – traded through Chera, Chola, Pandya dynasty. European traders were not only traders their governments also were under colonial imperialism and trade monopoly by them. Then global trade share of India was 55%. In 21<sup>st</sup> century not even 2%.

**TEACHERS ACTIVITY** : Teacher writes on the board the different hindrances and its elimination and explain

- i. Hindrance of person – middleman traders
- ii. Hindrance of place – transport
- iii. Hindrance of time – warehouse
- iv. Hindrance of risk – packaging, Air conditioners
- v. Hindrance of loss – insurance
- vi. Hindrance of knowledge – advertisement, communication
- vii. Hindrance of exchange – money
- viii. Hindrance of finance – financial institutions like Banks, LIC

**STUDENTS ACTIVITY** : Reads, repeats, the new words  
Answers teacher  
Underlines the key terms of the topic

### REINFORCEMENT :

Barter system, constraints in barter, hindrances, its elimination are explained different ways voice modulation, showing charts, writing on board

### EVALUATION

- LOT** : 1. The place where the goods are sold is called \_\_\_\_  
2. state the meaning of maruvurpakkam, pattinapakkam,  
3. what are the hindrances of business

**MOT :** 1. Explain the term vanigam  
2. Explain coastal trade

**HOT :** 1. What is the need for trade?  
2. Why Barter system emerged?

**REMEDIAL TEACHING ACTIVITIES :**

Ttaking the topic from known to unknown to the needy students :

- class test book back excs.
- Reading book back excs. Individually one by one

**FOLLOW UP :**

- Visting the archaeological sites like Keeladi,
- Drawing the trade routes given in book
- Preparation of chart work showing ancient trade centres, coastal regions in Tamil nadu

**LEARNING OBJECTIVES :** To enable the students to

**CLASS :** XI

**SUBJECT :** COMMERCE

**TOPIC` :** 2. OBJECTIVE OF BUSINESS

**DATE :**

**June 2 week**

**NAME :** P.CHITHRA

**SCHOOL :** CCGHSS, KOTTAIYUR,  
SIVAGANGAI DT.,

**CELL:** 9003720856

- Know the meaning of human activities and its kinds
- Learn the Economic Vs Non-Economic Activities
- Know the types of Economic Activities Employment, Profession and Business activities
- Analyse the objectives of business
- Elucidate the comparison of business, profession and Employment

**LEARNING OUTCOMES :**

- Tells the meaning of Human activities, economic activities, non-economic activities, employment, profession, business
- States the classification of human activities
- Identifies economic and non-economic activities
- Describes the characteristics of business
- Tells the objectives of a business

**TEACHING LEARNING MATERIALS :** PPT, Charts, media

**INTRODUCTION OF THE LESSON :**

- \* A mother making food for her family
- \* A mother making food for the customers
- \* Can you find any difference in this activity?
- \* If yes what?
- \* If no why?

**LESSON DEVELOPMENT :**

- Human activity – An activity performed by a human being to meet his/her needs and wants or may be personal satisfaction
- Economic activity – activities undertaken with the object of earning money ex. Selling products, manufacturing goods...
- Non-economic activity – activities undertaken to satisfy social and psychological needs ex., celebrating festivals , Drinking water

- Employment – the occupation in which people work for others and get remuneration in the form of wages or salary ex. Managers, clerk
- Profession – the occupation which involve expertise knowledge and personal services of competent nature in their respective areas. Ex. Doctor,lawyer
- Business – human activity undertaken on a regular basis with the objective to earn profit through production/distribution/purchase and sale of goods and services
- Business – legal activities of industries or commerce involved in producing or acquiring wealth in the form of large scale/small scale/private/public/joint enterprises

**TEACHERS ACTIVITY :**

- teacher shows the chart of classification of human activities and explains
- writes the characteristics of business in the words of students
- discuss the objectives that are needed for the survival and prosperity of business

**STUDENTS ACTIVITY :**

- answers teacher
- underlines the characteristics of business

**REINFORCEMENT :**

- teacher repeats the key concepts of human activity
- differentiate business, profession and employment

**EVALUATION :**

- **LOT :** 1. The primary objective of a business is \_\_\_\_ [ making profit/satisfy wants]  
2. Choose the right pair Doctor – business  
Doctor – profession  
Doctor - employment
- **MOT :** 3. What do you mean by business?  
4. Economic well being of an employee comes under which objective?
- **HOT :**  
4. can a employee transfer his work to another employee?  
5. can a lawyer transfer his work to another lawyer?

**REMEDIAL TEACHING :**

- Explain the concepts with the environment he is around, live examples
- The key terms  
working for others and earning money is salary/wages and this activity is employment  
giving personalized service of special and expert nature is profession  
activities involving production/procuring goods and services done regularly and earn profit is business

**ACTIVITIES :**

- What type of economic activity you are going to choose
- Collect the information regarding how to pursue that

**FOLLOW UP :**

- Slip test book back exercises
- Write one time difference between profession, employment and business
- Draw the chart on classification of human activity

**CLASS : XI**  
**SUBJECT : COMMERCE**  
**TOPIC : 3. CLASSIFICATION OF BUSINESS ACTIVITY**

**NAME : J.S.SAYEE LAKSHMI**  
**SCHOOL : GOVT.,G.HSS.SHOLOAVANDAN, MADURAI**  
**CELL: 9486730743**

**DATE :**  
**June 3<sup>rd</sup> week**

## LEARNING OBJECTIVES

To enable the student to

- ❖ Describe the classification of business activities
- ❖ Understand the meaning of industry
- ❖ Classify the industries into primary, secondary, and tertiary industries
- ❖ Compare industry. Commerce and trade

## LEARNING OUTCOMES

- ❖ Students are able to explain the meaning of industry summaries the classifications of industries, compare industry, commerce and trade.
- ❖ Teaching Learning Materials:
- ❖ Black Board, Chart, PPT, QR Code Videos, Youtube Videos

## MOTIVATION:

- ❖ Asking the students to tell the products they are using every day. Testing the students whether they know the difference between primary and secondary products

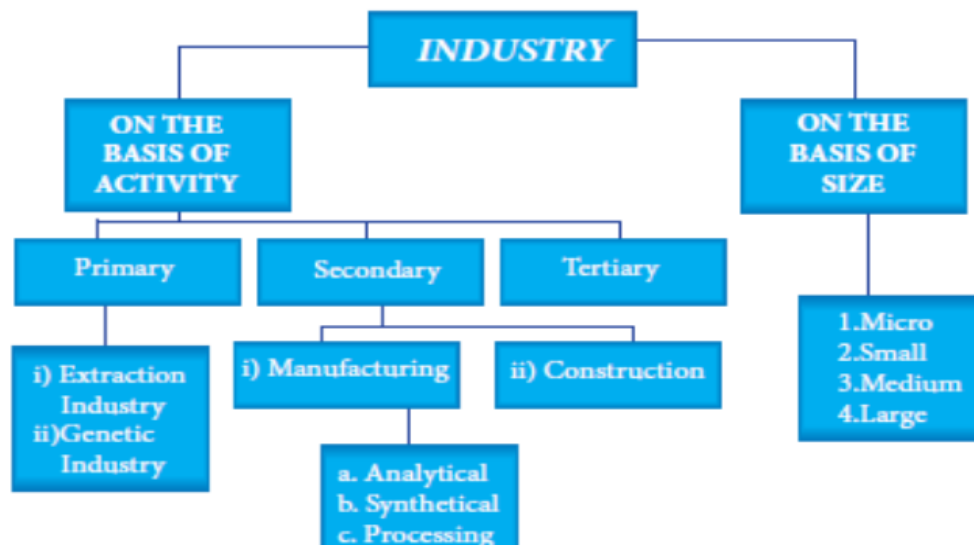
## PREVIOUS ASSUMED KNOWLEDGE

- ❖ It is assured that the students are able to differentiate between economic and non economic activities. Recalling the concepts they have learnt in the second lesson.

## INTRODUCTION:

- ❖ All business activities can be classified into industry and commerce
- ❖ In this lesson “**CLASSIFICATION OF BUSINESS ACTIVITIES**”, Students are to get a knowledge of classification of business activities on the basis of lecture method.

## DEVELOPING THE LESSON:



Explaining each type of business activity. With examples

Explaining the meaning of commerce and then comparison among industry, commerce and trade is to be discussed in the class.

## TEACHER ACTIVITIES:

- Developing the lesson on the basis of lecture method
- Using the chart showing the classification of business showing the classification of business activities
- Using PPT

- Using the black board

**STUDENT ACTIVITIES:**

Reading the lesson and underlining the new words they learn in this lesson.

- ❖ Some students who are interested to become businessmen may be asked to have a discussion in the classroom about their future plans.
- ❖ Students, whose family engaged in trade inherited from their forefathers can be asked to give a small description of that business activity.
- ❖ Writing class work note book
- ❖ Writing class tests.

**ENFORCEMENT:**

- ❖ Youtube videos and QR code Videos can be shown in the class room and shared in students whatsapp group

**EVALUATION :**

- ❖ L O T - Which is involving high risk – industry commerce and trade
- ❖ M O T - What do you mean by transport industry
- ❖ H O T - Compare industry, Commerce and trade.

**REMEDIAL LEARNING:**

- ❖ Training the slow learners to answer the book back short and very short questions.

**FOLLOW UPS:**

- ❖ To list out some trading or manufacturing organisations around the locality
- ❖ To collect information using online and write it down in classwork note about tertiary, quaternary and quaternary industries

**CLASS : XI**

**SUBJECT : COMMERCE**

**TOPIC : 4. SOLE TRADER**

**DATE :**

**June 4<sup>th</sup> week**

**NAME : DR. M. BALASHUNMUGANATHAM**

**SCHOOL : SOURASTHRA.BOYS.HR.SEC.SCHOOL**

**CELL: MADURAI**

**6380848005**

**LEARNING OBJECTIVES:**

Be able to learn about the forms of industrial organizations. sole trade Business – Meaning , Features, Advantages and Disadvantages can be known

**LEARNING OUTCOMES:**

A sole proprietor who runs a tea shop in the winter and turns it into a soft drink shop in the summer to realize the flexibility and quick decision-making of the sole trader business has learned the flexibility of changing to the times through the quick decision-making system.

They got to know the customer likes and dislikes through direct contact with the customer through beauty parlor and tailor shop

**LEARNING AND TEACHING EQUIPMENT:**

PPT videos, QR code, web or YouTube videos, chart related to sole trader activity

**FORECAST:**

Recalling the basic elements of business such as barter trading systems, business and various barriers to business such as personnel constraints, space constraints, time constraints, financial constraints , risk constraints and recalling the manufacturing industries and the transportation commodities that support business, insurance and banks and their functions.

**INTRODUCTION TO THE COURSE:**

Sole trade business means conducting with a single person and asking the students to imagine themselves as the owner of a grocery store near you, who goes to the market and buys the groceries and vegetables needed by that store, sell them, and reminds them that the profit or loss business is his alone.



course development

Learning is a taught activity

**TEACHER ACTIVITY**

- sole trader Business – Unincorporated company:
- Small capital – Store , box store .
- Quick Decision – Doctor, Lawyer, Shareholder.
- Low risk – work shop . Routine Dislikes – Beauty salon, tailor shop.
- Unlimited Liability – Loans are easy to get.
- Full profit – For sole Traders.
- Government Regulations – Non-compliance.
- Flexibility – Changing profession with time

**Disadvantages:**

- Capital – Limited
- Management skills – A single person will not be fruitful beyond a certain limit.
- Indefinite Liability – Own property will be confiscated.
- Special Qualification – No urgent decision \_ danger

**STUDENT ACTIVITY**

During the school vacations, going to sell mangoes near the house and share the experience.

**REINFORCEMENT:**

A sole trader can decide -----

Answer : Quickly.

Specail Feature of sole proprietorship -----

Answer : Flexibility.

----- the system is the oldest business organization.

Answer: Sole Proprietorship

**EVALUATION:**

**Easy Thinking Question:**

----- Person to start a sole trader business.

Answer: 1

**Medium Thinking Question:**

Liability of sole trader -----

Answer: unlimited

**Higher Thinking Question:**

Registration of separate sole trade business is not required.

**PROBLEM SOLVING LEARNING:**

Recognizing students who have difficulty understanding concepts and guiding them, both personally and in general , on how to write comprehensible and clear test answer

To explain to the students to understand sole Trader – Characteristic – Advantages –

Disadvantages

**CONTINUOUS WORK:**

Read and show comments about sole trader business newspapers.

**CLASS : XI**

**SUBJECT : COMMERCE**

**TOPIC : 5. HINDU UNDIVIDED**

**FAMILY AND PARTNERSHIP**

**NAME : B. SHANMUGA SUNDARAM**

**SCHOOL ST.MICHAEL.MAT.HR.SEC.SCHOOL**

**: MADURAI.**

**CELL: 8870882272**

**DATE :**

**June 5<sup>th</sup> Week**

**LEARNING OBJECTIVE :**

**To enable the students to :**

- ❖ Understand the meaning of joint hindu business , characteristics
- ❖ Know the meaning of partnership , characteristics , advantages and disadvantages
- ❖ To know the meaning of partnership deed and it's contents
- ❖ Describe the rights and duties of partners
- ❖ Types of partners and partnership
- ❖ Understand the procedures for registration , drawbacks , dissolution of partnership firms

#### **EXPECTED LEARNING OUTCOME :**

**At the end of the topic students should be able to understand the:**

- Meaning of hindu family business , partnership and the types of partners . Advantages and disadvantages of partnership . meaning of partnership deed . Details of dissolution of partnership and drawbacks of non- registration.

#### **TEACHING LEARNING MATERIAL :**

- ✓ Power point presentation (PPT)
- ✓ QR code , internet (or) you tube videos
- ✓ Oral quiz conducted
- ✓ Online test for one words
- ✓ Pictures of format of partnership deed

#### **RECALLING THE PREVIOUS KNOWLEDGE :**

- Who is a sole trader
- How to start the company
- Classif
- ications of business activities

#### **INTRODUCTION TO THE LESSON :**

##### **✚ MEANING OF HUF :**

Joint hindu family is created by the distinct form of organisation . it does not have the separate legal entity . The membership can be acquired only by birth (or) through marriage . It is headed by karta . The senior most person of the family.

#### **CHARACTERISTICS :**

- ✓ Governed by hindu law
- ✓ Management
- ✓ Membership by birth
- ✓ Liability
- ✓ Permament existence
- ✓ Impiled authority of karta
- ✓ Minor also co-parcener
- ✓ Dissolution

#### **MEANING OF PARTNERSHIP :**

- Partnership form is the form of organisation is an extension of partnership . The persons who enter into the partnership are individually are known as “partners” and collectively known as “firm”.

#### **CHARATERISTICS :**

- ❖ Contractual relationship
- ❖ Plurality of persons
- ❖ Existence of business
- ❖ Sharing profits
- ❖ Mutual agency

#### **ADVANTAGES OF PARTNERSHIP :**

- Easy formation
- Availability of larger resources
- Benefit of consultation

- Division of work and greater managerial efficiency
- Reduced risk
- Unlimited liability and credit standing
- Safeguard of minority interest
- Easy dissolution

**DISADVANTAGES OF PARTNERSHIP :**

- Lack of harmony
- Absence of legal status and instability
- Limited resources
- Limited risk taking
- Risk Of implied authority
- Lack of public confidence

**PARTNERSHIP DEED :**

- Though a partnership agreement need not necessarily be in writing . It is important to have written document to avoid the misunderstandings . It is desirable to have the written document .
- It should be properly registered and stamped .
- The contents of the deed are listed below :

**CONTENTS :**

- Name of the firm
- Name of the proposed business
- Duration of partnership
- Capital contribution
- Withdrawal from the firm
- Profit / loss sharing
- Interest on capital
- Rate of interest on drawing
- Loan from partners
- Account keeping
- Salary and commission to partners
- Retirement
- Good will valuation
- Distribution of responsibility
- Dissolution procedure
- Arbitration of dispute

**RIGHTS AND DUTIES OF PARTNERS :**

**✚ RIGHTS :**

- ✓ Rights to take part in business
- ✓ Right to be consulted
- ✓ Right to access to book , record , and document
- ✓ Right to share profit
- ✓ Right to receive interest
- ✓ Right to be indemnified
- ✓ Right to use partnership property for business
- ✓ Right to retire
- ✓ Right to continue

#### ✚ **DUTIES :**

- ✓ Duty to carry on business
- ✓ Duty to be true
- ✓ Duty to render true accounts
- ✓ Duty to indemnify the firms
- ✓ Duty to share the loss
- ✓ Duty to claim remuneration
- ✓ Duty not to use firm's properly for personal use
- ✓ Duty not to carry on competing business
- ✓ Duty to act within the scope of the business
- ✓ Duty to consult other partners before assigning or transferring his interest in partnership .

#### ✚ **LIABILITIES OF A PARTNER :**

- Joint and several liabilities
- Liable for any loss to third person
- Liability to third party to make good to any loss

#### ✚ **TYPES OF PARTNERSHIP :**

- ❖ Partnership at will
- ❖ Partnership for fixed firm
- ❖ Particular partnership
- ❖ Limited liability to partnership

#### ✚ **TYPES OF PARTER :**

- ✓ Active partner
- ✓ Sleeping partner (or) dormant partner
- ✓ Nominal partner
- ✓ Partner in profits only
- ✓ Partner by estoppel
- ✓ Partner by holding out
- ✓ Secret partner
- ✓ Minor partner

#### **REGISTRATION OF PARTNERSHIP :**

The Indian partnership act does not make the registration of a partnership compulsory . Registration is optional . But the disabilities of non – registration virtually make it compulsory .

#### **PROCEDURE FOR REGISTRATION :**

- ❖ Name of the firm
- ❖ The principal place of business
- ❖ Name of the other places where the firm carried on business
- ❖ Name and address of all the partners
- ❖ The date on which each partner joined the firm
- ❖ The duration of the firm

**The statement signed by all the partners should be produced to the registrar of firms along with the necessary registration fee.**

#### **DRAWBACKS OF NON – REGISTRATION OF REGISTRATION :**

- No right to file suit against others
- Rights to sue for right arising

#### **DISSOLUTION OF PARTNERSHIP :**

- ✚ Dissolution of firm
- ✚ Dissolution of partnership
- D – Death of a partner**

**I –Incapacity of the partner**  
**S –Stipulated period of partnership completed**  
**S –Serious misconduct of any partner**  
**O –Object is competed**  
**L –Lunacy of a partner**  
**U – Unavoidable continuous loss**  
**T-Transfer of interest of the firm**  
**I - Insolvency of a partner**  
**O - Objectionable unlawful objectives**  
**N -Notice of dissolution by a partner**

• **DISSOLUTION OF PARTNERSHIP :**

- ✚ **By the order of the court**
- ✚ **Without the order of the court**

▪ **Without the order of the court :**

- By the agreement (or) mutual consent
- By the solvency of all the partners
- When objective becomes illegal
- By the notice of dissolution
- On certain contingencies

▪ **By the order of the court :**

- When partner becomes insane
- Permanent incapacity of a partner
- Misconduct of any partner
- Breach of agreement
- Transfer interest to third person
- Continued loss
- When court finds it just and equitable to dissolve the firm

**IMPORTANT TERMS :**

- Mitakshara law , separate legal entity , dissolution, karta,

**TEACHER’S ACTIVITY :**

- To display the charts showing
  - ✓ Types of partners
  - ✓ Registration of the firm
- Teachers need to write the important points on the board and explain them .
- Everything should be written in chalk piece and important points

**STUDENT’S ACTIVITY :**

- Make the students note down the important points
- Answer teacher’s question

**REINFORCEMENT :**

- HUF and it’s characteristics
- Partnership and it’s types
- Dissolution of a firm

Are explained again still the students understand the concept clearly .

**EVALUTION :**

**LOT :**

1. The HUF is controlled by \_\_\_\_\_
2. The members in joint hindu family is called \_\_\_\_\_

**MOT :**

1. What are the two schools of hindu law
2. Meaning of partnership deed

**HOT :**

1. State the contents of partnership deed
2. Procedures of registration of a firm

**STUDENT'S OWN THINKING :**

1. Write any two HUF running hospitals in your area
2. How will you organise the partnership business with your friend according to law ?
3. You are the Kannan the owner of Sumitra enterprise . now you are required to draft the contents of partnership deed .

**REMEDIAL TEACHING :**

- ❖ Slow learners are to be indentified and the concepts will be taught to them in exam point of view
- ❖ Practise them only with the repeated questions .

**FOLLOW UP :**

- Write the procedures of registration of firm in your home work note book
- Visit the joint hindu family and dicuss the hindrances they face in day to day life
- Visit the partnership firm and dicuss the types of partners in the firm

**CLASS : XI**  
**SUBJECT : COMMERCE**  
**TOPIC : 6. JOIN STOCK COMPANY**  
**DATE : JULY 1<sup>ST</sup> WEEEK**

**NAME : Mrs. ASHFARA**  
**SCHOOL : MADRAS CHRISTIAN**  
**COLLEGE HR.SEC. SCHOOL,**  
**CHETPET CHENNAI**  
**CELL: 9444561490**

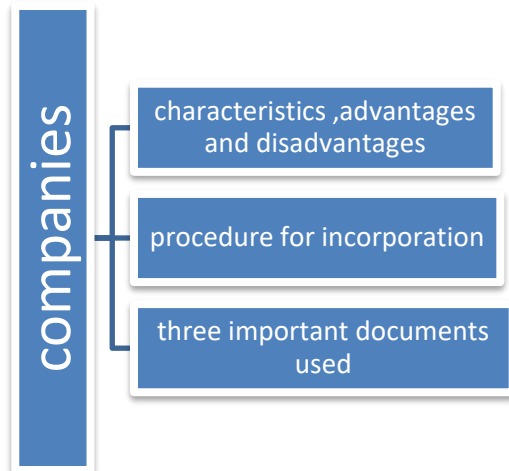
**LEARNING OBJECTIVES:**

To enable the students to understand

- Meaning of joint stock company
- Characteristics, advantages and disadvantages
- Types of companies
- Memorandum of Association and its contents
- Articles of Association and its contents
- The Prospectus and its contents

**EXPECTED LEARNING OUTCOME:**

- At the end of the topic students should be able to know



### **TEACHING LEARNING MATERIALS**

- Power point presentation [PPT]
- QR code, Internet or YouTube videos
- Oral quiz conducted
- Online test for multiple choice questions
- Originals of common seal and prospectus are shown
- Pictures of famous companies like,
  - Indian Oil Corporation Ltd
  - Reliance Industries Ltd
  - Jindal Streets and Power Ltd.

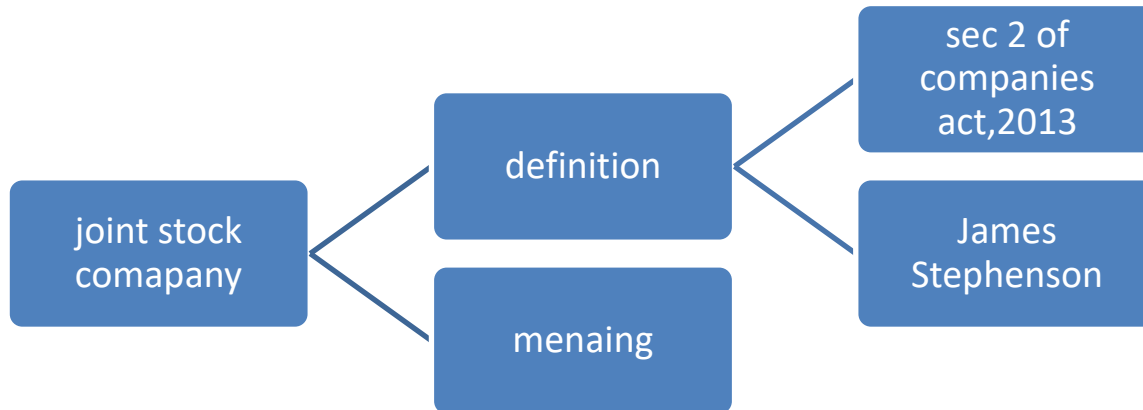
### **RECALLING PREVIOUS KNOWLEDGE**

- Forms of business organization
- Corporate enterprise
- Limitation of sole trading and partnership
- Advancement of science and technologies
- Industrial revolution necessitated large amount of capital

### **Introduction to the lesson:**

- Huge capital
- How to arrange
- Name some joint stock company you know
- Reasons for starting joint stock company
- Procedure for incorporation

### **LESSON DEVELOPMENT:**



Memorandum of association and its content  
 Articles of association and its content  
 Prospectus and its content

**Characteristics:**

- ❖ Separate legal entity
- ❖ Limited liability
- ❖ Perpetual secession
- ❖ Separate property
- ❖ Transferability of shares
- ❖ Common seal
- ❖ Capacity to Sue and being sued
- ❖ Separate management
- ❖ One share one vote

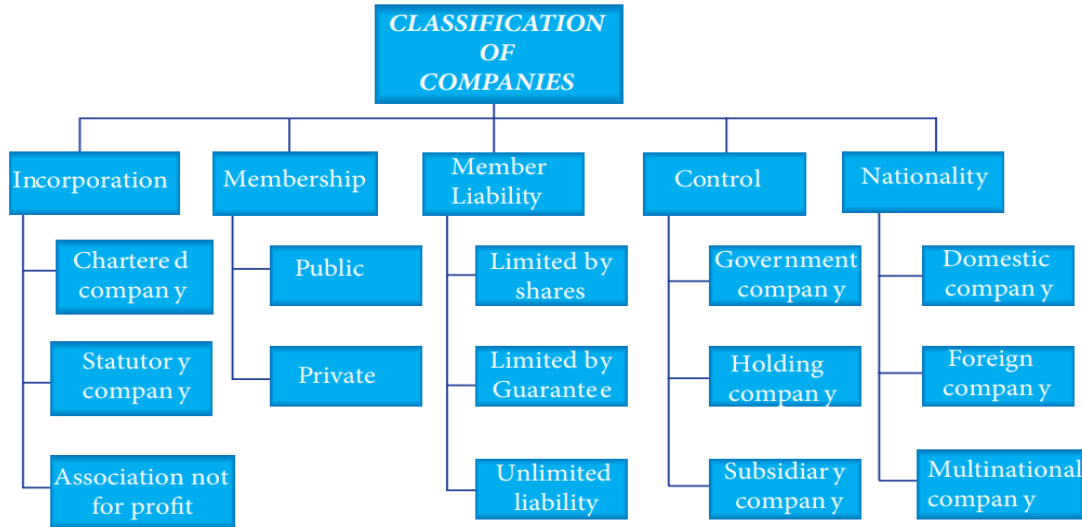
**Advantages:**

- large capital
- limited liability
- Transferability of shares
- Perpetual succession
- Promotion of saving and investment
- Risk bearing capacity
- Economies of large-scale operation
- Economic development

**Disadvantages:**

- Costly and difficult to form
- Scope for dishonest and unscrupulous management
- Speculation
- Lack of interest
- Lack of good labour relations
- High taxation





**TEACHER’S ACTIVITY:**

- ❖ Displaying the charts showing
  - Types of companies
  - Companies act 2013
  - Prospectus
  - Memorandum of association
  - Articles of association
- ❖ The teachers write on the board all the important concept and explain
- ❖ Everything will be written in white chalk piece and important concept will be written in color chalk piece

**STUDENTS ACTIVITY:**

- Make the students to take down the important points
- Make the students to read the full lesson once and underline keywords & points
- Answer teacher’s question

**REINFORCEMENT:**

- ❖ Companies and types
- ❖ Memorandum of association and its content
- ❖ Articles of association and its content
- ❖ Prospectus and its content

Are again explained still the students are clear with videos, charts and writing on the board

**EVALUATION**

**LOT:**

- 1) The relationship between outsider & company is defined in -----.
- 2) Incorporation of a company requires \_\_\_\_\_ capital.
- 3)the board of directors of a company is elected by \_\_\_\_\_.

**MOT**

- 1) Different types of company.
- 2) what do you mean by limited liabilities?

**HOT**

- 1)Contents of Memorandum of association
- 2) Contents of Articles of association

**STUDENTS OWN THINKING**

- 1) Name two government owned joint stock company .
- 2) Name two joint stock company with privateowner .
- 3) Name any two privateownership company with foreign participants.

### REMEDIAL TEACHING:

- ❖ Slow learners should be identified and there will be deep teaching of the important concept to understand easily from the examination point of view
- ❖ Practice them only with important and repeated questions

### ACTIVITIES:

- ❖ Students are asked to write answers for all exercise questions given at the back of the lesson with the help of the notes given by the teachers
- ❖ Class test will be conducted

### FOLLOW UP:

- ❖ Bring a resource person from a well-known Joint stock company to narrate about the present company features
- ❖ Visit the Joint stock company if possible
- ❖ Students are asked to collect details of any one of the below
  - ◆ India oil corporation
  - ◆ Tata motors
  - ◆ Reliance Industries
  - ◆ Jindal steel & power Ltd

**CLASS : XI**  
**SUBJECT : COMMERCE**  
**TOPIC : 7. CO-OPERATIVES**  
**DATE :**  
**JULY 2<sup>ND</sup> WEEK**

**NAME : PREMA SAMUEL**  
**SCHOOL : MCC MATRIC HSS**  
**CHETPET CHENNAI**  
**CELL: 9884031983**

### LEARNING OBJECTIVES

To enable the students to know

- The meaning of Co-operatives
- The Characteristics of advantages, disadvantages
- The principles of Co-operatives
- The types of Co-operatives

### LEARNING OUTCOME

- To understand the meaning of Co-operation and the concept of Co-operative form of Organisation
- To know about the features of Co-operative organisation
- To know about the merits and demerits of Co-operative Organisation
- To Learn different types of Co-operative Societies

### TEACHING LEARNING MATERIALS

PPT, Videos, QR Codes

### PREVIOUS KNOWLEDGE

Recall forms of business organisation from Chapter 4

### INTRODUCTION TO THE LESSON

- The Word Co-operative means working together and with others for a common purpose.
- The Co-operative society is a voluntary association of persons who join together to protect their economic interests in the face of possible exploitation of middle men obsessed with the desire to earn greater profits.

### LESSON DEVELOPMENT

- The major advantages of a Co-operative society are equality in voting, members' limited liability, stable existence, economy in operations, support from government and easy formation will be explained.
- The weaknesses such as limited resources, inefficiency in management, lack of secrecy, government control will be explained.
- The various types of societies that can be formed include Consumers Co-operative Societies, Producers Co-operative Societies, Marketing Co-operative Societies, Farmers Co-operative Societies etc. will be explained with suitable examples.

#### **LEARNING TEACHING ACTIVITY**

- Interactive explaining on meaning and features of Co-operative Organisation
- Illustrating the Principles of Co-operation with visual aids.

#### **TEACHERS ACTIVITY**

- Discussing the merits and demerits of Co-operative organisation
- Demonstrating the different types of Co-operative Societies with examples.

#### **STUDENTS ACTIVITY**

- Students will read the lesson and learn the questions and answers given at the end of the lesson.

#### **REINFORCEMENT**

- Through videos, QR Code Scan the concept of Co-operative Organisation will be thoroughly explained.

#### **EVALUATION**

##### **\* Lower Order Thinking (LOT) Questions:**

- i) What do you mean by Co-operative Organisation ?
- ii) The Father of Co-operative movement was \_\_\_\_\_

##### **\* Middle Order Thinking (MOT) Questions:**

- i) What are the disadvantages of Co-operative Society?

##### **\* Higher Order Thinking (HOT) Questions :**

- i) What are the principles of Co-operatives?

#### **REMEDIAL TEACHING**

Slow Learners will be identified and the concept of this lesson will be explained with simple examples

#### **ACTIVITY**

Students may be divided into groups and instructed to collect the number of co-operative societies functioning in the district.

#### **FOLLOW UP WORK**

Students as a team will be asked to study the ideology and working of Co-operative Societies in their neighbourhood.

<b>CLASS :</b>	<b>XI</b>	<b>NAME :</b>	<b>D.HELEN MERCY</b>
<b>SUBJECT :</b>	<b>COMMERCE</b>		<b>INNOCENT</b>
<b>TOPIC :</b>	<b>8. MULTI NATIONAL CORPORATION</b>	<b>SCHOOL</b>	<b>GGHSS THIRUMANGALAM</b>
<b>DATE :</b>			<b>: MADURAI</b>
<b>JULY 3<sup>RD</sup> WEEK</b>		<b>CELL:</b>	<b>9842582894</b>

#### **LEARNING OBJECTIVES :**

To enable the students to understand the

- Meaning and Definition of (MNCs)
- Advantages of MNCs
- Disadvantages of MNCs

- Examples of MNCs

#### **LEARNING OUT COMES :**

- Explains the meaning of MNCs
- Understanding the definition of MNCs
- Listing out the examples of MNCs
- Emphasising the Advantages and Disadvantages of MNCs

#### **TEACHING LEARNING MATERIALS (TLM)**

- Power point
- QR code
- Related materials from newspapers magazines and journals
- Chart showing the Indian subsidiary companies of foreign MNCs
- and Indian Multinational companies their logo

#### **PREVIOUS KNOWLEDGE (MOTIVATION)**

- Recalling the names of foreign companies.
- Their operations beyond the home country and host country
- Asking them what is the difference between MNCs and national companies

#### **INTRODUCTION TO THE LESSON :**

- MNCs - A multinational company is one which is incorporated in one country but operations extend in other countries - Various names - global enterprise, international enterprise, world enterprise, transnational corporation
- Listing out the examples of MNCs

#### **LESSON DEVELOPMENT :**

“A multinational corporation owns and manages business in two or more countries”

- Explaining the advantages and Disadvantages
- Advantages : Use of idle resources and Balance of payment position
- Disadvantages : Neglect of Industrial and Economic growth of home country

#### **TEACHER’S ACTIVITY :**

- Explaining the meaning of MNCs
- Employing latest management techniques
- Enhancement of Technical development
- Emphasising the danger for domestic industries

#### **STUDENTS ACTIVITIES :**

- Making them to list out some MNCs in India
- Naming some foreign MNCs
- Collecting informations regarding MNCs

#### **REINFORCEMENTS :**

- To gain knowledge about the advantages of MNCs
- To create an awareness about the disadvantage of MNCs
- To sketch out the list of MNCs

**RECAPITULATION :**

- Recalls all information shared about MNCs
- Conducting a quiz to test their knowledge
- Summarising all the essentials in a nutshell

**EVALUATION :**

- Define MNC
- Five examples of MNCs
- What are the advantages and disadvantages of MNCs

**REMEDIAL TEACHING :**

- Identifying the slow learners
- Training them to learn and give importance for one words and short answers
- Conducting slip test

**ACTIVITIES :**

- Making them to revise and write the repeated objective questions
- Conducting oral test

**FOLLOW UP :**

- Visit to any one of the MNC
- Arranging a seminar with a resource person.

**CLASS : XI**  
**SUBJECT : COMMERCE**  
**TOPIC : 9. FORMS OF BUSINESS ORGANISATION**

**NAME : LOUDI GRACY ARULMANI .T**  
**SCHOOL : ST. JOHN'S MATRIC HR SEC SCHOOL, MADURAI.**  
**CELL: 9944096501**

**DATE : JULY 4<sup>TH</sup> WEEK**

**LEARNING OBJECTIVES:**

To enable the students to understand the

- Meaning of Departmental undertaking
- Features of Department undertaking
- Advantage and disadvantage of Departmental undertaking
- Meaning of Public Corporation
- Features of Public Corporation
- Advantage and disadvantage of Public Corporation
- Meaning of Government Company
- Features of Government Company
- Advantage and disadvantage of Government Company

**LEARNING OUTCOME:**

- Students are able to identify the Departmental undertaking in India.
- Helps the students to Name the Public Corporations in India.
- Helps in prepare a list of Government Company and their logo.

**TEACHING LEARNING MATERIALS:**

- Mind map chart showing Features of Departmental Undertakings
- Mind map chart showing Features of Public Corporations.
- Chart showing the list of Departmental undertakings, Public Corporations and Government Company.
- Government QR code scanning.
- Power Point Presentation

#### **PREVIOUS KNOWLEDGE:**

- To know the names of departmental undertakings, public corporations and government companies in India.
- To understand the advantages and disadvantages of departmental undertakings, public corporations and Government companies.

#### **INTRODUCTION TO THE LESSON:**

- Defining Departmental undertakings, public corporations and Government companies.
- Listing out the examples of departmental undertakings, public corporations and Government companies.

#### **LESSON DEVELOPMENT:**

- Explaining the features, advantages and disadvantages of departmental undertakings, public corporations and government companies.

#### **LEARNING TEACHING AND TEACHER'S ACTIVITIES:**

- Explaining the meaning of departmental undertaking, public corporation and government companies and asking the students to list out the same whatever they knew.

#### **STUDENTS ACTIVITIES:**

- Name any two examples of Departmental undertaking business.
- Name any two examples of Public Corporation.
- Name any two examples of Government Company.

#### **REINFORCEMENTS:**

- To insist the types of government business undertakings.
- To analyse the advantage and disadvantage of government undertakings.
- To prepare the list of government undertakings and their logos.

#### **RECAPITULATION:**

- Recalls all the relevant key points
- Asks one word questions
- Make short explanation on
  - Features of departmental undertaking
  - Advantages of public corporation
  - Disadvantages of government company.

#### **EVALUATION:**

- What is meant by Red-Tapism?
- What is meant by Government Company?
- What are the features of Public Corporation?

**REMEDIAL TEACHING:**

- Identifying the slow learners
- Conducting oral one word test
- Conducting quiz on basic one words
- making them match the one word answers
- Conducting slip test

**ACTIVITIES:**

- Arranges debate on advantages and disadvantages of government undertakings.
- Preparing the list of Government undertaking in India

**FOLLOW UP:**

- List down the advantages of Departmental undertaking.
- Prepare a chart of list of Government undertaking and the places where they are located.

**CLASS :** XI  
**SUBJECT :** COMMERCE  
**TOPIC :** 10. RESERVE BANK OF INDIA  
**DATE :**  
**JULY 5<sup>TH</sup> WEEK**

**NAME :** C.CHITHRA  
**SCHOOL :** GBHSS,EDAPADI,SALEM  
**CELL:** 8760117026

**LEARNING OBJECTIVES :**

To enable the students to understand the

- Meaning and definition of Bank
- Need for the study on Service Business
- Understand the meaning of Central Bank
- Gain Knowledge about the origin of the RBI
- Describe the functions of RBI

**Learning outcomes :**

- Tells the meaning of Bank
- Says the Historical development of Banks in India
- Describes/ answers the importance/role of Central Bank
- List down the functions of RBI
- Analyse Supervisory functions, Traditional functions and Promotional functions of RBI

**Teaching learning materials :**

charts,ppt presentation, Match board, game quiz

**Introduction of the lesson :**

Teacher says Banking service is the nerve center of industry and commerce in a country. It Plays a vital role by providing the money required for their regular functioning and development. There are many types of bank rendering different types of services.

**Central Bank is the most important one among them.**

**Lesson development :** According to Banking Regulation Act 1949 “banking” means the accepting, for the purpose of lending or investment, of deposits of money from the public, repayable on demand or otherwise, and withdraw-able by cheque, draft, order or otherwise.

**Origin of RBI :** The Reserve Bank of India was founded on 1 April 1935 to respond to economic troubles after the First World War. The bank was set up based on the recommendations of the 1926 Royal Commission on Indian Currency and Finance, also known as the Hilton Young Commission. long term as well as short term financial assistance.

**Organizational Structure of Reserve Bank of India (RBI)**

### Central Board of Directors

- Reserve Bank's affairs are governed by the **central board of directors**. The board is appointed by the Government of India in keeping with the **Reserve Bank of India Act**.
- The board of directors is appointed/nominated for a period of **four years**.
- **The Central Board consists of:**
  - Governor
  - 4 Deputy Governors
  - 2 Finance Ministry representatives
- 4 directors to represent local boards headquartered at Mumbai, Kolkata, Chennai, and New Delhi
- The executive head of RBI is Governor.
- Governor is accompanied by 4 deputy governors.

#### Functions of the Central Bank in India:

##### 1. Traditional Functions:

- A. Issuer of currency notes
- B. Banker and Debt Manager To Government
- C. Banker to Banks
- D. Credit control

##### 2. Promotional Functions:

##### 3. Supervisory Functions:

**STUDENTS ACTIVITY:** Marking the important key words

Repeating the key terms

Answering the teachers questions

**REINFORCEMENT :**

Repeating the key points in different ways – ex. modulating the sound

Coming around the students and repeating the key terms...

**EVALUATION :**

LOQ – 1. Which Bank has the power to issue Bank notes \_\_\_\_\_  
[central bank/commercial bank]

2. Central Bank of India is \_\_\_\_\_ [RBI/SBI]

3. Reserve Bank of India commenced its operation \_\_\_\_\_

MOQ: 1. Write the Meaning of Bank.

2. Briefly explain about Central Bank.

HOQ : 1. Classify Various functions of RBI

2. Explain the Organizational Structure of Reserve Bank of India (RBI)

**REMEDIAL TEACHING :**

what, types, classifications questions can be taught in different ways to remember easily in exam point of view

**ACTIVITIES :** Students read the book back exercises in attendance order

Short answers, very short answers slip test,

**FOLLOW UP :** Ask the names of central banks in three other countries.

Collection of names of RBI Governors.

Collection of photo copy of currencies and coins in india.

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**CLASS : XI**  
**SUBJECT : COMMERCE**  
**TOPIC : 11.TYPES OF BANK**  
**DATE : AUGUST 1<sup>ST</sup> WEEK**

**NAME : A.SARAVANAN**  
**SCHOOL : GRAHAM STAINES MATRIC HRSEC**  
**SCHOOL,COIMBATORE -109**  
**CELL: 9894687138**

**LEARNING OBJECTIVES:**

- To enable the students better understand the concept of types of bank.
- To understand describe the activities of various types of bank
- To specify comparison types of bank with one to another one.
- To identify the banking system in India.

**EXPECTED LEARNING OUTCOME:**

At end of the topic students should be able to,

- Know the various of various types of banks.
- Apply the various function of banks in day to day life
- Differentiate between public sector banks and private sectors banks
- Know nationalized banks in India

**TEACHING LEARNING MATERIALS (TLM):**

- ✧ News of different kinds of banks in newspaper.
- ✧ Various pamphlets of commercial banks.
- ✧ Powerpoint presentation slide show types of banks on the function
- ✧ Various banks website and show RBI website
- ✧ Flow Charts showing types of banks on the status given by RBI.
- ✧ Use smart board to view the various types of banks based on ownership.
- ✧ QR Codes.
- ✧ Hi teach lab using one word quiz.

**PREVIOUS KNOWLEDGE:**

- ◆ Recalling the meaning of banks.
- ◆ What is in our central bank in india ?and types of function of RBI?
- ◆ Recalling the hindrance of finance ?
- ◆ Discuss about Students how to saving and deposit in your money.

**INTRODUCTION OF LESSON:**

**INTERACTIVE WITH STUDENTS IN CLASSROOM,**

- ❖ What is meaning of bank ?
- ❖ What are the routine (day to day) activities banks?
- ❖ what are banks available in your near by area?
- ❖ Though all types of banks deals money, each type cater to the needs different sectors.

**LESSON DEVELOPMENT:**

- ✓ Meaning and types of banks.(based on function , based on RBI status, based on ownership pattern)
- ✓ Explain various example of types of banks.
- ✓ Therefore a study of all these types of banks essentials.

**LEARNING TEACHING ACTIVITY AND TEACHING ACTIVITIES :**

- ✓ Banks are accepting deposit from public and grant loans to traders ,individuals, agriculture and transport etc..,
- ✓ Their lending is an comparatively small amounts and mostly for short and medium period.
- ✓ News paper cutting shows various kinds of banks and example.
- ✓ Various pamphlets of commercial banks.PowerPoint
- ✓ presentation slide show ( types of banks on the function & example )
- Central banks (Eg; RBI)
- Commercial banks (SBI, Indian bank)
- Development bank (IFCI)
- CO-operative banks (NAFED)
- Foreign banks (bank of america)
- Regional rural banks (pallavangrama banks)
- Speacialised banks (EXIM Banks)
- Local area banks (costal local area banks)
- Small finance banks ( UJJIVAN banks)
- Payment banks ( google pay, paytm)
- Muliteral development banks (asian development banks )
- ✓ Flow Charts showing types of banks on the status given by RBI.(scheduled banks and non schedule banks )
- ✓ Use smart board view the various types of banks based on ownership.
- ✓ Nationalized bank ( Indian banks )
- ✓ Public sector banks ( SBI)
- ✓ Private sector banks (KVB)
- ✓ Use QR codes overall review lesson.

#### **STUDENTS ACTIVITIES:**

- ❖ Students are asked to take downs the important points explained and asked them to underline key points.
- ❖ To analysis the impact of banking system in our routine life.

#### **REINFORCEMENT:**

- Commercial banks , Development bank , CO-operative banks , Foreign banks , Regional rural banks, Speacialised banks , Local area banks , nationalized banks with proper example again.
- Oral discussion about types of banks
- Short explanation for keywords.

#### **RECAPITULATION :**

- ✓ Recapture all points through QR Codes
- ✓ The teachers summarizing all the points nutshell.

#### **EVALUATION :**

1. \_\_\_\_\_ is the central bank of india (MOT )
2. The local area banks are promoting\_\_\_\_\_ a) rural saving b)business saving c)industrial development (LOT)
3. Explain various types banks on the basic of ownership pattern. (HOT)
4. List out example of foreign banks ( MOT)
5. What is meaning of commercial banks? (HOT )
6. Write a short notes LLB? (HOT).

#### **REMEDIAL TEACHING:**

- select slow learners among the students (to study keywords answers)

- To create self confidence and focus students aim to score marks.
- To project students talent and related efforts to be improve.
- To improve basic skills in group discussion .

**ACTIVITIES :**

- Study and write the types of banks one time home works.
- Learn and write objectives types question onetime in your home work notebook and prepare oral test tomorrow.
- Write a assignment - Search and write nationalized banks in india .
- Bank visit - write an essay about bank you visited.
- When you want loan how will you get loan from bank?

**FOLLOWUP :**

- ❖ Mention the names of commercial banks, industrial bank, regional rural banks in your areas\_\_\_\_\_
- ❖ Bring a resource person to narrate the current development in banking sector in india.
- ❖ Collection of picture related to different types of banks.

<b>CLASS :</b>	<b>XI</b>	<b>NAME :</b>	<b>SHANMUGA SUNDARAM. B</b>
<b>SUBJECT :</b>	<b>COMMERCE</b>	<b>SCHOOL :</b>	<b>St. MICHAEL MATRIC HSS MADURAI</b>
<b>TOPIC :</b>	<b>12.FUNCTIONS OF COMMERCIAL BANK</b>	<b>CELL:</b>	<b>8870882272</b>
<b>DATE :</b>			
<b>AUGUST 2<sup>ND</sup> WEEK</b>			

**LEARNING OBJECTIVE :**

Students would be able to understand the

- Primary and secondary functions of commercial banks
- Explain diversified functions
- Describe the uses of debit and credit card and smart cards

**EXPECTED LEARNING OUTCOME :**

- The students will get the clear vision on banking services of commercial banks .

**TEACHING LEARNING MATERIAL :**

- Power point presentation (PPT)
- QR code , internet (or) you tube videos
- Oral quiz conducted
- Online test for one words

**RECALLING THE PREVIOUS LESSON :**

- bank
- RBI
- Industrial banks

**INTRODUCTION TO THE LESSON :**

They render many valuable services . the important functions are explained below .

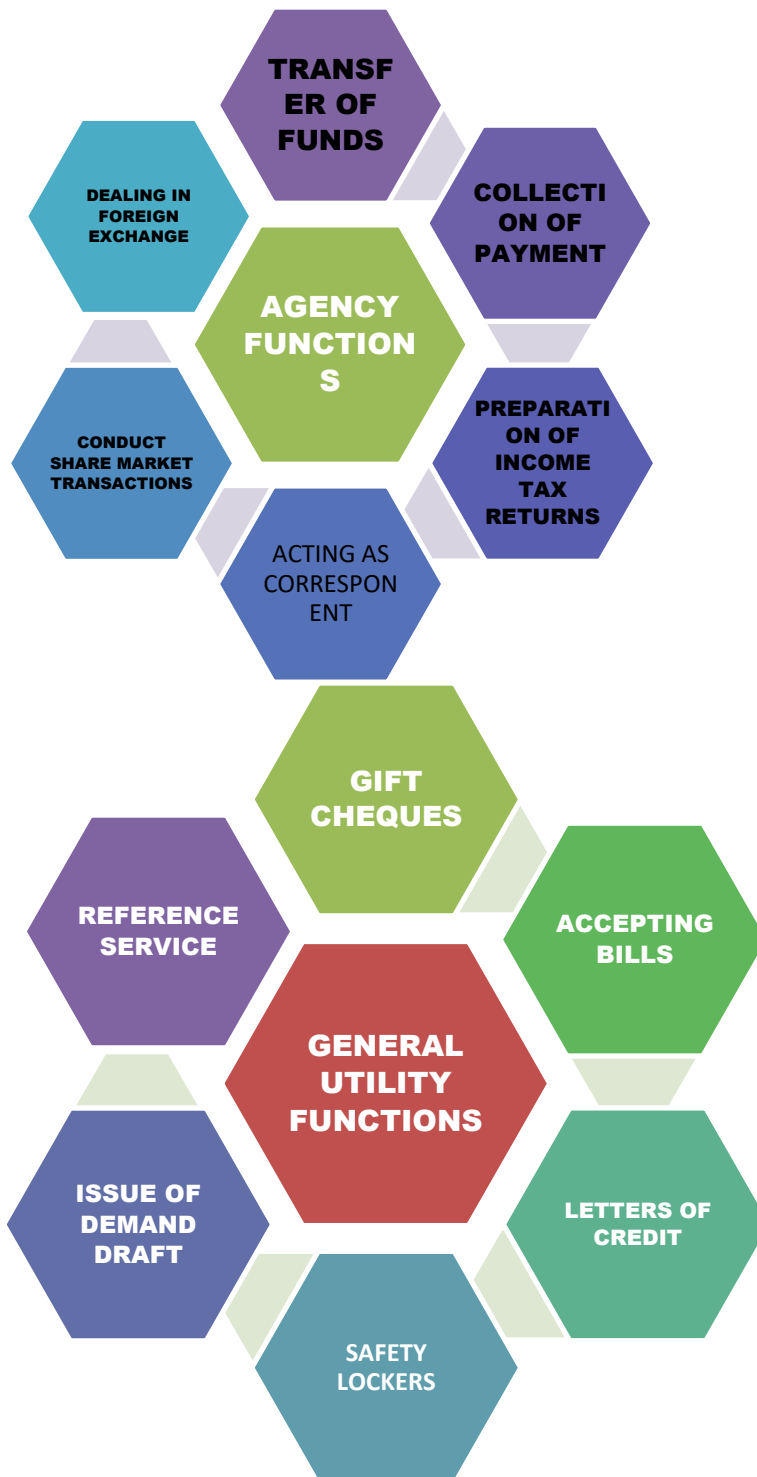
**FUNCTIONS OF COMMERCIAL BANKS :**



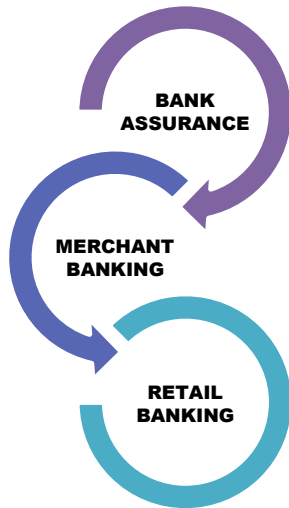
**PRIMARY FUNCTIONS :**

**SECONDARY FUNCTIONS :**

- **AGENCY FUNCTIONS**
- **GENERAL UTILITY FUNCTIONS**



**DIVERSIFIED BANKING FUNCTIONS**



**ELECTRONIC FUNCTIONS OF BANKING :**



**KEY TERMS :**

- Debit card
- Deposits
- Loans

**TEACHER'S ACTIVITY :**

- Teachers need to write the important points on the board and explain them .

- Everything should be written in chalk piece and important points should be briefly explained .

#### **STUDENT'S ACTIVITY :**

- Make the students note down the important points
- Answer teacher's question
- Read the whole lesson carefully .

#### **REINFORCEMENT :**

- Electronic functions
- Bank assurance

are explained again still the students get the concepts clearly

#### **STUDENTS OWN THINKING :**

**Give your views on :**

- How to transactions takes place without money
- Why cards are use ful in daily lives ? is it dangerous to use credit cards ?

#### **REMEDIAL TEACHING :**

- Slow learners are to be analysed and the concepts will be taught to them in exam point of view Practise them only with the repeated questions

#### **ACTIVITIES :**

- Students are asked to write the answers for all the exercises given in the book back
- Class tests will be conducted .
- Write the functions of commercial banks in home work note .
- Revise the one words and get ready for oral test.

#### **FOLLOW UP :**

- Visit the bank near by and observe the services rendered by them
- Prema is the debit card holder. Now she forgets her pin . how would you help her .

**\CLASS : XI**  
**SUBJECT : COMMERCE**  
**TOPIC : 13.WAREHOUSING**  
**DATE : AUGUST 3<sup>RD</sup> WEEK**

**NAME : PREM DHAS S**  
**SCHOOL CARMEL HSS,**  
**: NAGERCOIL**  
**CELL: 9488065851**

#### **LEARNING OBJECTIVES :**

**AFTER THESE CLASSES STUDENT WOULD BE ABLE TO:**

- Know the meaning of warehouse and warehousing
- Explain the different types of warehouses
- Describe the functions of warehouses
- Know about the various warehousing documents

#### **LEARNING OUTCOMES**

**AFTER THESE CLASS STUDENTS WOULD KNOW, UNDERSTAND AND EXPLAIN**

- Warehouse is concerned with place and warehousing is concerned with an arrangement

- Warehouse helps produce huge quantity of goods – constant supply – good care to the products – maintain the price – overcome the seasonal hurdle
- Various agencies that provides warehousing service
- How warehousing control various elements of business and marketing
- Documents associated with warehouse
- FCI, CWC,SWC,TNWC

### **TEACHING AND LEARNING MATERIALS**

- Photos, videos of various types of warehouses
- PPT, Magazines, Paper News
- QR codes, google sheet

### **PREVIOUS KNOWLEDGE**

- Recalling the what they have learned under these topics at High school level
- Referring Civil Supplies go down at Regional Level
- Refereeing private rice mandis and go down at regional level

### **INTRODUCTION TO THE LESSON**

by citing examples as such how local shops, mandis, ice cream parlor and fish plants works at the local level lesson would be introduced

### **LESSON DEVELOPMENT**

warehousing – differences – need - types- functions – advantages and disadvantages

### **LEARNING AND TEACHING ACTIVITY**

explanation, interaction, discussion, learning games, playing videos

### **TEACHER’S ACTIVITY**

Explain in detail - definition – difference between warehouse and warehousing – need for warehousing – types of warehousing- on the basis of ownership – on the basis of commodities stored – functions of warehouse – advantages of warehousing – warehouse documents – warehousing in India – main warehousing agencies in the public sector – FCI, CWC, SWC, TNWC – Dock warrant, Dock receipt.

### **STUDENTS ACTIVITY**

- Bringing warehouse photos, dock receipt, News regarding – pasting it in the project note
- Memorize key words

### **REINFORCEMENT**

scanning QR codes – playing videos – citing examples from local area

### **EVALUATION**

- LOT – MULTIPLE CHOICE QUESTIONS
- MOT – 2 and 3 mark questions
- HOT – 5 mark questions

### **REMEDIAL TEACHING**

Abridge the answers for the easy learning of slow bloomers

### **ACTIVITY**

Discussion on warehouse – display photos, and playing videos – digging out examples



## **FOLLOW UP WORK**

Assigning to collect news and photos of warehouse

**CLASS : XI**  
**SUBJECT : COMMERCE**  
**TOPIC : 14.TRANSPORTATION**  
**DATE :**  
**AUGUST 4<sup>TH</sup> WEEK**

**NAME : PREM DHAS S**  
**SCHOOL CARMEL HSS,**  
**: NAGERCOIL**  
**CELL: 9488065851**

## **LEARNING OBJECTIVES:**

### **AFTER THESE CLASSES STUDENT WOULD BE ABLE TO:**

- ❖ Understand the different types of transport
- ❖ Explain the services of transport to business
- ❖ Know the documents used transport
- ❖ Know about common carrier

## **LEARNING OUTCOMES**

### **AFTER THESE CLASSES STUDENT WOULD UNDERSTAND, KNOW AND EXPLAIN**

- ❖ Meaning and definition of transport
- ❖ Pack animals, bullock carts, road transport, Motor lorries and buses – tram ways
- ❖ Railway transport –metro rail – Mono rail – Bullet train – pipeline transport – conveyor transport – ropeway transport – Hyper loop transport
- ❖ Inland waterways – Ocean sea transport –
- ❖ Coastal shipping – oversea shipping – linear trams – Air transport
- ❖ Advantages and disadvantages of all those transportation

## **TEACHING AND LEARNING MATERIALS (TLM)**

- Photos, videos and documentaries of various forms of transportation.
- News paper articles of transportation industry – posters

## **PREVIOUS KNOWLEDGE**

- Referring the modes of transportation already they have travelled.

## **INTRODUCTION TO THE LESSON**

By referring the means by which they travelled to school and other places the topic would be introduced

## **LESSON DEVELOPMENT**

- Types of transport
- Recent trends in transportation
- Services of transport to business
- Common carrier

## **LEARNING, TEACHING ACTIVITY**

- Explanation – interaction-role play

## **TEACHER'S ACTIVITY**

- Explain, Discuss and demonstrate about transportation

- ✚ Surface transport – pack animals – bullock carts – Road transport – Motor lorries and buses – Tramways – Railway transport – Advantages and disadvantages – Recent trends – metro rail – monorail – bullet train – pipeline and conveyor transport – ropeway transport – hyperloop transport – water transport
- ✚ Inland waterways – advantages and disadvantages – Ocean or sea transport – types – coastal shipping – overseas shipping – Liner – Tramps.
- ✚ Air transport – services of transport to business
- ✚ Documents used – way bill – railway receipt – charter party – bill of lading – airway note – common carrier.

### STUDENTS ACTIVITY

- ✚ Collecting various models and photos of surface, water and Air transport vehicles
- ✚ Photos of documents used

### REINFORCEMENT

- Scanning QR codes
- Playing videos
- Sharing their travel experiences

### EVALUATION

- LOT – Multiple choice questions
- MOT – 2- and 3-mark questions
- HOT - 5 Mark questions

### REMEDIAL TEACHING

- Abridge the answers for the easy learning of slow bloomers

### ACTIVITY

- Sharing various experiences of students in various modes of travel

### FOLLOW-UP WORK

Assign to collect photograph and videos and articles of hyperloop transport

**CLASS : XI**  
**SUBJECT : COMMERCE**  
**TOPIC : 15. INSURANCE**  
**DATE :**  
**AUGUST 5<sup>TH</sup> WEEK**

**NAME : M.SUBRAMANIAN**  
**SCHOOL GHSS PALLAPATTI**  
**: SIVAGASI**  
**CELL: 9659959212**

### LEARNING OBJECTIVES

To enable the students to

- create the concept of Insurance
- understand the meaning of insurance
- analyse the principles of Insurance and its types
- apply various risks in business
- evaluate the protection through IRDA

### EXPECTED LEARNING OUTCOME

At the end of the Topic, Students should be able to

- Know the various risks involved in life, business etc
- Apply the principles of insurance in day to day life
- Classify the various insurance and its policies
- Differentiate Insurance and Assurance
- Point out the protection through IRDA

### **TEACHING LEARNING MATERIALS (TLM)**

- News of accidents in newspaper,
- Various pamphlets of life insurance policies.,
- Charts showing various risk of natural calamities.,
- QR code.,
- Hi tech lab using for oneword quiz.,
- Chart showing types of insurance
- Power point presentation (PPT) and models if any

### **PREVIOUS KNOWLEDGE**

Recalling the hindrance of Trade., Hindrance of Risk., and how it is removed.

Recalling the various branches or Aids to Trade ( Insurance)

1. What is risk?
2. Name some business risks
3. How is hindrance of risk removed?
4. Give some risks in business
5. Do you know the organization, LIC ?

### **INTRODUCTION TO THE LESSON**

Teacher points out the loss due to death of a person in a family or business, loss due to theft, fire, accidents due to natural calamities ( showing the chart and news in new paper and other prepared TLM) etc and how it affects the family , business and even a country ( flood, earth quake , drought , famine, Corona like epidemic etc) should be explained to the students and create the necessity of Insurance in all the fields.

### **LESSON DEVELOPMENT**

“Uncertainty is inherent in human life” Every business is exposed to different types of risks such as fire, theft, accident etc. Some of the risks can be transferred to specialized institution known as Insurance Companies. Insurance substitute this uncertainty by providing financial compensation.

### **LEARNING TEACHING ACTIVITY AND TEACHER’S ACTIVITIES**

#### **Importance of Life Insurance ( Recent accident, earth quake, Corona)**

- ✓ Life insurance provides protection to the family at premature death of an individual.
- ✓ It gives adequate amount at an old age when earning capacities are reduced.
- ✓ Life insurance is not only a protection but is a sort of investment because a certain sum is returnable to the assured at the time of death or at the expiry of a certain period.

#### **Chart showing**

#### **Insurance VS Assurance**

#### **Principles of Insurance ( using chart with examples )**

Co operation, Indemnity, Proximity cause, Insurable interest, Compensation, subrogation

#### **Various Types of Insurance and its policies**

Life, Fire, Burglary, Marine, Crop, Mediclaim  
( using pamphlets collected from LIC agents or office)

### **USING IMPORTANT TERMS**

Nomination ., Surrender Value of the Policy, double insurance, re insurance

### **Insurance Regulatory Development Authority of India (IRDAI)**

IRDAI – Insurance Regulatory Development and Authority of India is the statutory, independent and apex body that governs, regulates and supervises the Insurance Industry in India. It was constituted in the year 2000 by Parliament of India Act called IRDAI Act, 1999. Presently IRDAI headquarters is in Hyderabad.

### **STUDENTS' ACTIVITIES**

Students are asked to take down the important points explained and asked them to underline keywords and points.

### **REINFORCEMENT**

Indemnity, proximate cause, surrender value, subrogation insurance and Assurance can be explained with proper live examples again.

### **RECAPITULATION**

The Teacher summarising all the points in a nutshell. ( meaning of insurance, need, principles of insurance, type of policies, various type of mediclaim insurance, surrender value, nomination and the concept of IRDAI

### **EVALUATION**

1. The basic principle of insurance is \_\_\_\_\_  
a) Insurable Interest b) Co-Operation  
c) Subrogation d) Proximate cause (LOT)
2. What do you mean by Assurance? (MOT)
3. Explain “ Indemnity” with suitable example. (HOT)
- 4, List out various life policies (MOT)
5. Write Notes on IRDAI (HOT)
6. Insurable interest does not apply to ----- insurance (LOT)

### **Students own thinking:**

Remedial teaching

The principle of indemnity is not applicable to life insurance ...why?

### **ACTIVITIES**

Slow learners should be identified and there will be a micro teaching of simple concept to understand easily from the examination point of view.

1. Study and write the principles of insurance one time in your classwork notebook
2. Learn and write objective type questions one time in your classwork notebook and prepare for a oral test tomorrow.

### **FOLLOW UP**

1. Visit insurance company and get right hand information
2. Bring a Resource Person to narrate the current developments in insurance
3. Collect some policies from LIC agents nearby your house.

**CLASS : XI**  
**SUBJECT : COMMERCE**

**NAME : M SUBRAMANIAN**  
**SCHOOL : GHSS PALLAPATTI,**  
**SIVAKASI**

**TOPIC : 16. EMERGING SERVICE BUSINESS**  
**IN INDIA**

**CELL: 9659959212**

**DATE :  
SEPTEMBER  
1<sup>ST</sup> WEEK**

### **LEARNINGOBJECTIVES**

To enable the students to

- Gain knowledge on franchising business and its importance
- Analyse factoring process
- Point out the fundamentals of logistics
- Apply the skill in outsourcing business

### **EXPECTED LEARNINGOUTCOME**

At the end of the Topic, Students should be able to

- Identify the activities involved in the movement of goods
- Analyse the benefits of logistics
- Evaluate the areas which need more focus relating to logistics
- Understand critically and analyse the impact of logistics on profitability
- Identify the core activities of any business
- Analyse the benefits of outsourcing noncore items
- Evaluate the areas which needs kpo

### **TEACHING LEARNINGMATERIALS(TLM)**

- News of Logistics industries in newspaper,
- Various Pictures about outsourcing ,
- Charts showing various Franchising business.,
- QR code.,and internet or U tube videos
- Online test for one word and quiz.,
- Chart showing methods of movement of goods
- Power point presentation (PPT) and models for Tansports

### **PREVIOUS KNOWLEDGE(MOTIVATION)**

Recalling the hindrance of Trade., Hindrance of Place ., and how it is removed. Recalling the various types of transport and the impact of call centers., couriers, eating houses, training Centre., financing, maintenance of sales ledger, debt collection at his own risk, and providing consultancy services. E commerce., Online., Mail order business, Teleshopping

### **Introductiontothelesson**

- Name some Transport used in Business?
- Name some Service business?
- How is goods reached to customer?
- Who is called as Agent?
- Name some intermediaries in Business ?

## **LESSON DEVELOPMENT**

The teacher explains the modern methods of marketing of goods. Modern methods of marketing in the field of business etc. the need for Factoring, Logistics and Outsourcing is explained. One of the key components of success of any business lies in its ability to reach out to customers at local, national and global level. Franchising has often been used as a method for expanding domestic market and for entering international markets.

Examples are McDonald's, Pizza Hut, KFC, Hot breads, Titan, Color plus, Zodiac, Lakmé beauty parlour

## **LEARNING TEACHING ACTIVITY AND TEACHER'S ACTIVITIES**

- **Franchising**
- **Factoring service\**
- **Logistics**
- **Outsourcing**
- **E – Commerce Domains/Models**

A franchise is a “continuing relationship in which the franchisor provides a licensed privilege to do business, plus assistance in organising training, merchandising and management , in return for a consideration from the franchisee.” Types – advantages and disadvantages of Franchising with examples

A Factoring is derived from a Latin term “facere” which means ‘to make or do’. Factoring is an arrangement wherein the trade debts of a company are sold to a financial institution at a discount. Types of Factoring

Logistics can be viewed as a logical extension of transportation and related areas to achieve an efficient and effective goods distribution system.

Logistics Managements- infrastructure.

BPO., a new type of business in service sector has become popular in the world. It is called the Business Process Outsourcing. Benefits of outsourcing

E - Commerce or Electronic Commerce is the buying and selling of goods and services through electronic networks like internet. E – Business is a broader term which includes internal and external transaction of an organization across the interne

Teach the characteristics of franchising ., the features of factoring., Describe the benefits of Outsourcing.- points of differences between BPO and KPO

e-commerce models. Characteristics- features- advantages and disadvantages of all.

## **STUDENTS' ACTIVITIES**

Students are asked to take down the important points explained and asked them to underline keywords and points.

## **REINFORCEMENT**

Franchising, and Factoring service, Logistics and Outsourcing can be explained with proper live examples again.

## **RECAPITULATION**

The Teacher summaries all the points in a nutshell. Types of franchising - steps in factoring process. - the benefits of Logistics.- the points of differences between Logistics and Supply Chain Management. - the impact of e-commerce/

## EVALUATION

1. The role of government in logistics management is through (LOT)  
(a) Legislations (b) Governance  
(c) Transport (d) Distribution
2. Outsourcing job is given to developing countries specifically for  
(a) Cheap labour (b) Land  
(c) Capital (d) Factors
3. Who is a factor? (MTO)
4. Define outsourcing
5. Explain the points of differences between BPO and KPO (HOT)
6. Write a note on e-commerce models.

### Students own thinking:

Name outsourcing centre found in your area  
Identify and write about five examples of franchises in your area.

### STUDENTS OWN THINKING:

Slow learners should be identified and there will be a micro teaching of simple concept to understand easily from the examination point of view.

### REMEDIAL TEACHING

Study and write in your homework note book

1. Enumerate the characteristics of franchising.
2. Elucidate the features of factoring.
3. Name outsourcing centre found in your area
4. Identify and write about five examples of franchises in your area.

### ACTIVITIES

Study and write in your homework note book

1. Enumerate the characteristics of franchising.
2. Elucidate the features of factoring.

Learn and write objective type questions one time in your homework notebook and prepare for a oral test

### FOLLOWUP

1. Identify methods of moving goods
2. Draft ways and means of overcoming the problems in Logistics
3. Project the future of Logistics Management in Indi

**CLASS :** XI  
**SUBJECT :** COMMERCE  
**TOPIC :** 17.SOCIAL RESPONSIBILITY OF  
BUSINESS AND BUSINESS ETHICS  
**DATE :**  
**SEPTEMBER 2<sup>ND</sup> WEEK**

**NAME :** B.K.MATRUBHUTAM  
**SCHOOL :** VIVEKANANDA HR SEC  
SCHOOL,  
THIRUVEDAGAM  
SHOLLAVANDAN  
**CELL:** 7871514414

### LEARNING OBJECTIVES :

- To enable the students have better understandof the concept of social responsibility.
- To identify the need for studying social responsibility.
- To comprehend on different viewpoints forand against social responsibility
- To specify various kinds of social response

**LEARNING OUTCOME :**

- After analysis the object, the responsibilities of every student to know the business ethics
- To know the benefit in the moral responsibilities
- To know, business is expected to be responsible to society due to self interest
- Students should be know the need for Public awareness
- The moral and right things for business enterprises to assume social obligations

**TEACHING LEARNING MATERIALS (TLM)**

- Mind map chart for social responsibility towards different interest groups
- Government qr code
- Power point presentation(ppt)
- Use smart board for social media videos
- Newspaper articles regarding social responsibilities
- Internet youtube social media video coverages.

**PREVIOUS KNOWLEDGE :**

- From the concept of social ethics students should know the self interest of the seller to public
- To know what are the duties of the seller in public.
- Beware of seller's responsibility
- Create public awareness thro' medias
- Good relationship with consumers and Suppliers help in the success of ethics

**INTRODUCTION TO THE LESSON :**

- A business entity carries out economic activities on a regular basis to earn profit
- Voluntary organizations should expose the responsibility of the seller
- Insist the business ethics among the students
- Law and order should protect the weaker section people
- Explain moral responsibility of business

**LESSON DEVELOPMENT :**

- Need for social responsibility should be expose
- The government should control and regulate the intervene in the social power of business
- Nowadays consumers and workers are well informed about their rights
- Moral justification cannot solve all the consumer's problems
- Social Responsible behavior is essential to sustain this relationship Between business and Society

**LEARNING TEACHING AND TEACHER'S ACTIVITIES**

- Businessman should respond to the Demands of society
- Businessman should assume social Obligations commensurate with their Social power
- Lack of conceptual charities
- Public awareness helps customer to expect better quality products at reasonable price
- If business exploited the weaker sections of the society, law and order immediately Enforced
- Teachers explain that any responsibility without power leads unjust to impose social responsibility with social power

**STUDENT'S ACTIVITIES :**

- Students were secured knowledge about Awareness of social responsibility of business.



- To identify ethical & unethical practices
- To understand the level of discharging Social responsibilities.
- To analysis the impact of social responsibility of scale enterprises

### **REINFORCEMENTS**

- Students should clearly distinguish the benefits derived by different stakeholders
- To depict through pictures the Stakeholders position in a company
- Students will predict the methods by which social responsibility can be discharged
- product and services must be able to take care of the needs of the customer

### **RECAPITULATION :**

- Recapture all points through Mind Map
- oral discussion among the students about the social ethics in business
- short explanation for keywords
- find out the headlines for and against social responsibility

### **EVALUATION :**

- To insist students that need for social responsibility
- Businessman have considerable social power
- In the long run a successful business can be built on the foundation of a happy community
- Good relationship with workers consumers and suppliers help in the success of business

### **REMEDIAL TEACHING :**

- select slow learners among the students
- To study keyword answers
- To create self confidence and focus student's aim to score more marks
- To project students talent and related efforts to be improve
- To improve basic skill in group study

### **ACTIVITIES**

- To realize that responsibilities of every student .
- Students teachers and parents must Work together.
- It has responsibilities and their role to play
- Doing their best
- Organizing their time well.
- Participation - in classroom activities

### **FOLLOW UP:**

- Student can motivate their parents about Awareness of social responsibilities and ethics.
- Focus on impact the local community
- To support environmentally.
- Consider ethics doing the hiring process.
- To Express compensation on affected people.

**CLASS : XI**  
**SUBJECT : COMMERCE**  
**TOPIC :**

**NAME : B.K.MATRUBHUTAM**  
**SCHOOL : VIVEKANANDA HR SEC**  
**SCHOOL,**

**DATE :  
SEPTEMBER 3<sup>RD</sup> WEEK**

**18. BUSINESS ETHICS  
& CORPORATE GOVERNANCE**

**THIRUVEDAGAM WEST,  
SHOLLAVANDAN  
CELL: 7871514414**

**LEARNING OBJECTIVES: Enable the students**

- To have better understanding of the concept of Business Ethics.
- Identify the key elements of Business Ethics
- To know the code of Business Ethics
- To understand the corporate governance
- To understand the international Benchmarks and MNC's in India

**LEARNING OUTCOME:**

- The need for International benchmarking is also highlighted
- Mr Ratan Tata's statement expressed that only making money in business is a poor kind of business
- Ethical standards are often enacted into laws
- Student should know the key elements of Business Ethics
- Code of ethics documents are Generally Accepted principles of ethical conduct.
- Corporate governance maintains the balance among the individual goals.

**TEACHING LEARNING MATERIALS(TLM )**

- Government QR code scanning
- Use smart board to view the need for ethics
- Internet YouTube video clipping
- PowerPoint presentation (PPT)
- Reading newspapers articles regarding Business Ethics.

**PREVIOUS KNOWLEDGE :**

- To know the social responsibility of business
- To explain concept of business responsibility
- To identify the need for studying business responsibility
- Students aware the business responsibility and ethics
- From public ethics awareness programs.

**INTRODUCTION TO LESSON:**

- Business Ethics is the most important and main route for achieve good target
- Ethical standards are often enacted into law
- Code of Business Ethics include offer goods at fair price.
- Not to resort, hoarding and black market corporate governance Lays emphasis on ethics
- India has a huge market ground, leads to expansion of foreign exchange via MNC

**LESSON DEVELOPMENT :**

- Need for business ethics should be stronger
- The government takes necessary strong steps in foreign exchange operation.
- There are four primary types of benchmarking
- Students should be identify the key performance ethical metrics.
- To collect data on performance and practice
- Analyse the data and identify opportunities

### **LEARNING TEACHING ACTIVE ANDTEACHER'S ACTIVITIES:**

- Ethical behavior is the act consistentwith the moral standard
- Business ethics is the degree of moral obligation
- Top management commitment always based on ethics
- Students should be know the difficulties which are not accurately measured the end
- Students should know the code of business ethic
- Students consider to ensures stable growth of organisation
- Students should know the reasons for many mnc's established in india.

### **STUDENTS ACTIVITIES :**

- Students are expected to adhere to and practice the code of ethics on a district level
- Academic honesty - students are expected to maintain the highest standard of academic integrity
- To give respect for rules and regulation of the government
- Students should implement the studyof ethics

### **REINFORCEMENTS :**

- Engage with employees and customers
- Students should reinforce the benefits of thecode
- Reward for ethical behaviours
- Students should be train up themselves as a good role model of ethical activities
- To focus the students on real lifeexperiences

### **RECAPITULATION :**

- To recall all keywords and explain the meanings.
- Conduct group discussion among the students to execute the code of moral ethics
- Asked one word Rapid questions
- To high light the important headlines

### **EVALUATION :**

- To insist the students the importance of ethical code
- To create good relation between the seller and buyer through code of business ethics
- Establish long run business with good customers through ethical activity in the business
- Awareness programs should be conduct regarding Business Ethics

### **REMEDIAL TEACHING :**

- Personal attention to slow learners among others
- To insist the learners the value of time to success in exam
- To give special practice such studentsestablish a good mindset to enter the exam

### **ACTIVITIES :**

- To maintain honesty and integrity of student
- To create professional behaviour
- To promote professional skills and added value
- To give social respect in corporate governance
- Identify the key performance metrics of Bench Marking
- Choose companies or internal areas to benchmark

### **FOLLOW UP WORK:**

- Students know the case studies covering with the existing famous organisation

- The mind of the students accept the business ethics and consideration
- To identifying ethical codes based on long run organization and justifying the adherence of code of ethics
- To illustrate the ethical practices followed by organisation

**CLASS : XI**  
**SUBJECT : COMMERCE**  
**TOPIC : 19.SOURCES OF BUSINESS FINANCE**

**NAME : SHANMUGA SUNDARAM. B**  
**SCHOOL : St. MICHAEL MATRIC HSS**  
**MADURAI**  
**CELL: 8870882272**

**DATE : SEP 4<sup>TH</sup> WEEK**

**LEARNING OBJECTIVE :**

**To enable the students to :**

- ❖ Explain the meaning , nature and significance of business finance
- ❖ Explain the need for business finance
- ❖ Classify the various sources of finance
- ❖ Understand the importance of savings and investment

**EXPECTED LEARNING OUTCOME :**

**At the end of the topic students should be able to understand the:**

- Meaning , nature , significance and need for business finance and classify the various sources to finance and to understand the savings and investment .

**TEACHING LEARNING MATERIAL :**

- ✓ Power point presentation (PPT)
- ✓ QR code , internet (or) you tube videos
- ✓ Oral quiz conducted
- ✓ Online test for one words

**RECALLING THE PREVIOUS KNOWLEDGE :**

- Business ethics
- Elements of ethics
- Benefits of corporate governance

**INTRODUCTION TO THE LESSON :**

previous chapter highlighted the importance of insurance . the need for business finance , sources of fund , importance of savings are explained below .

**LESSON DEVELOPMENT :**

The term business finance denotes the economic resources employed in the business enterprise .

**CLASSIFICATION OF SOURCES OF BUSINESS FINANCE :**

- Short term finance
- Medium term finance
- Long term finance

**ON THE BASIS OF OWNERSHIP :**

- Owner's funds

- Borrowed funds

## **FACTORS INFLUENCING CHOICE OF BUSINESS FINANCE IMPORTANCE OF SAVINGS**

### **PERSONAL AVENUES :**

- Public provident fund
- Mutual funds
- Direct equity (or) share purchase
- Real estate investment
- Investing in metals
- Post office saving scheme
- Public deposits
- Bonds
- Unit linked insurance plans (ULIP)
- Bank deposits

### **IMPORTANT TERMS :**

- PPF , leasing , trade credit , personal savings .

### **TEACHER'S ACTIVITY :**

- To display the charts showing
  - ✓ Types of finance
  - ✓ Personal avenues
- Teachers need to write the important points on the board and explain them .
- Everything should be written in chalk piece and important points should be briefly explained .

### **STUDENT'S ACTIVITY :**

- Make the students note down the important points
- Answer teacher's question

### **REINFORCEMENT :**

- Types of short term finance
- Importance of savings
- Personal avenues

Are explained again still the students understand the concept clearly

### **EVALUTION :**

#### **LOT :**

3. Debenture holders are entitled to a financial rate \_\_\_\_\_
4. Equity share holders are \_\_\_\_\_ of the company .

#### **MOT :**

3. Short note on debentures.
4. What is pledge

#### **HOT :**

3. Personal investment avenues
4. How to finance for bonded labour

**STUDENT'S OWN THINKING :**

4. How to export finance for small entrepreneurs
5. Write about real estate business
6. Explain – PPF

**REMEDIAL TEACHING :**

- ❖ Slow learners are to be identified and the concepts will be taught to them in exam point of view
- ❖ Practise them only with the repeated questions .

**FOLLOW UP :**

- Write the personal avenues in your home work note book
- How bank deposits help us ?
- Visit the bank in your locality and find out the schemes for the small entrepreneurs.

**CLASS : XI**  
**SUBJECT : COMMERCE**  
**TOPIC : 20.INTERNATIONAL BUSINESS**

**NAME : SHANMUGA SUNDARAM. B**  
**SCHOOL : St. MICHAEL MATRIC HSS MADURAI**  
**CELL: 8870882272**

**DATE : SEP 5<sup>TH</sup> WEEK**

**LEARNING OBJECTIVE :**

To enable the students to learn

- Importance of international business
- Explain the concept of foreign direct investment
- Analyse the advantages and disadvantages of FDI
- Meaning of GDR and ADR

**EXPECTED LEARNING OUTCOME :**

At the end of the lesson students would be able to understand the

- Importance , concepts , advantages , disadvantages and meaning of GDR and ADR

**TEACHING LEARNING MATERIAL :**

- Power point presentation (PPT)
- QR code , internet (or) you tube videos
- Oral quiz conducted
- Online test for one words

**RECALLING THE PREVIOUS LESSON :**

- ✓ What is pledge
- ✓ Name 2 savings schemes
- ✓ Importance of savings

**INTRODUCTION TO THE LESSON :**

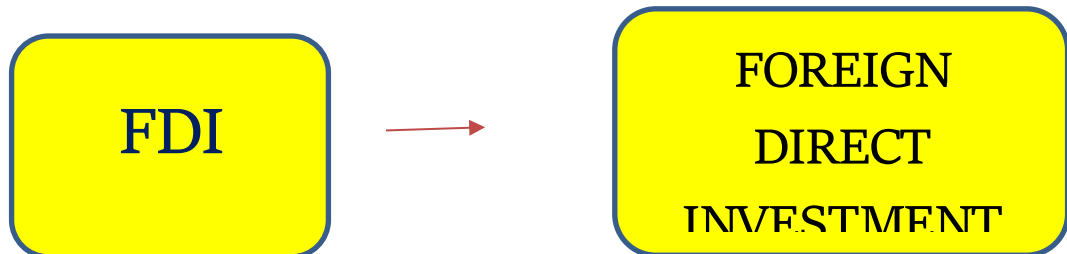
- ❖ International finance
- ❖ FDI
- ❖ FII
- ❖ International capital market
- ❖ GDR , ADR , FCCB

## LESSON DEVELOPMENT :

International finance is the branch of economics that deals with the monetary interactions

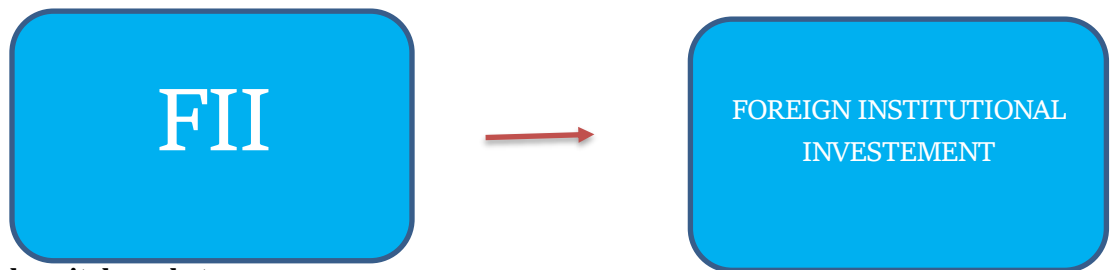
## EXPANSIONS :

- ❖ Foreign direct investment is the investment made by a company or an individual in one country with the business interest to another country .



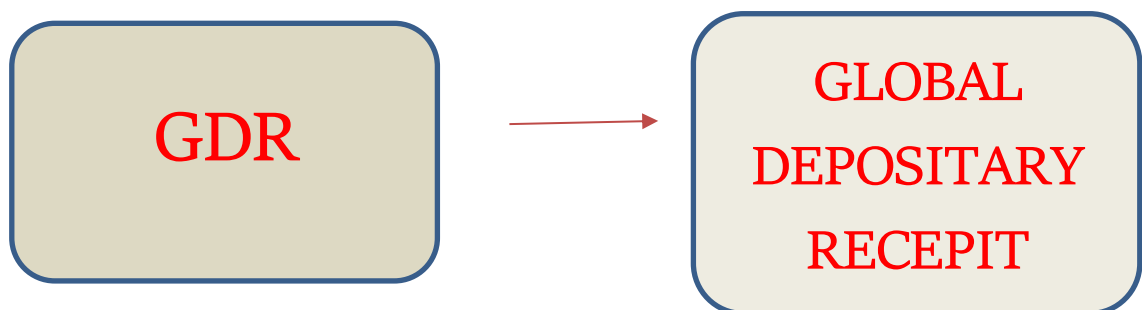
## ADVANTAGES AND DISADVANTAGES OF FDI

- ❖ Foreign institutional investment as an investment made by the non- resident in equity of domestic company without any intention of acquiring management control .



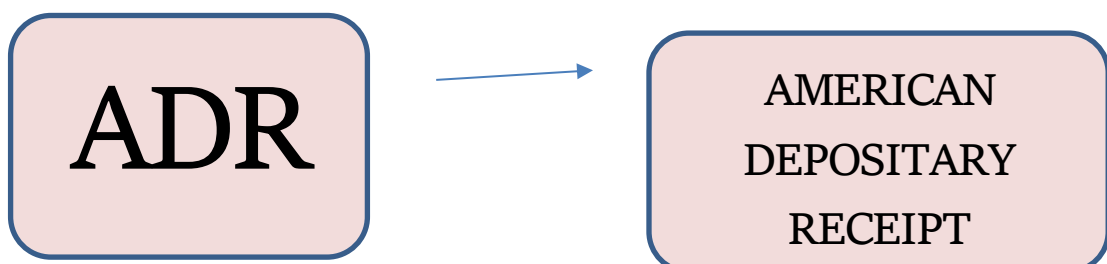
## International capital market :

- ✓ Commercial banks
  - ✓ International agencies and development banks
  - ✓ Depository receipts
- GDR is an instrument issued abroad by a company to raise funds in some foreign currencies and is listed in the foreign stock exchange .



## FEATURES OF GDR

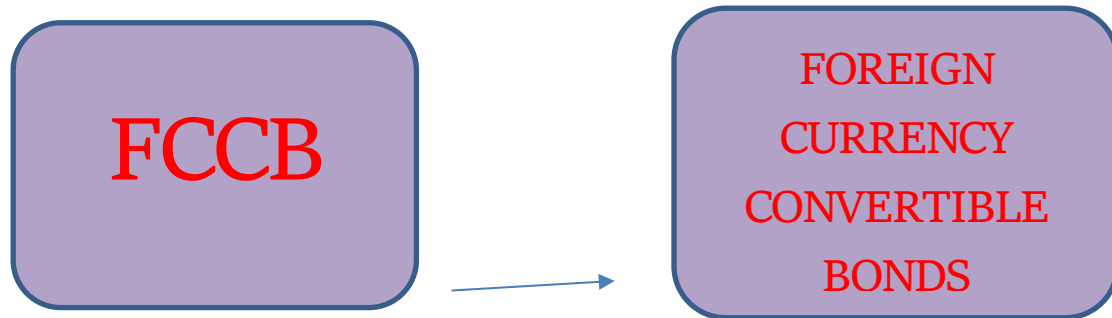
- ADR is a dollar denominated negotiable certificate representing a non – US company in US market which allows the US citizens to invest in overseas securities .



## PROCESS OF ISSUING ADR

### FEATURES OF ADR :

Foreign currency convertible bond is a special type of bond issued in the currency



### FEATURES OF FCCB

#### TEACHER'S ACTIVITY :

- Displaying the ADR , GDR
- Teachers need to write the important points on the board and explain them .
- Everything should be written in chalk piece and important points should be briefly explained .

#### STUDENT'S ACTIVITY :

- Make the students note down the important points
- Answer teacher's question
- Read the whole lesson carefully .

#### REINFORCEMENT :

- ✓ Features of GDR
- ✓ Features Of ADR
- ✓ Process of issuing ADRs
- ✓ Features of FCCI

are explained again still the students get the concepts clearly .

#### EVALUTION :

##### LOT :

1. Issuance of DRs is based on the increase of demand in the \_\_\_\_\_
2. ADRs is issued in \_\_\_\_\_

##### MOT :

1. What is ADR
2. Three disadvantages of FDI

##### HOT :

1. Difference between GDR and ADR
2. Five features of FCCB



## STUDENTS OWN THINKING :

Give your views on :

- ✚ Petrodollar system and it's future
- ✚ The concept on HOT money

## REMEDIAL TEACHING :

- ❖ Slow learners are to be indentified and the concepts will be teached to them in exam point of view
- ❖ Practise them only with the repeated questions .

## ACTIVITIES :

- Students are asked to write the answers for all the exercises given in the book back
- Class tests will be conducted .
- Write the difference between ADR and GDR in home work note .
- Revise the onewords and get ready for oral test.

## FOLLOW UP :

- Name some Indian companies raised funds through GDR
- Role of world bank in globalisation
- Possibilities of making the western and American countries in favour of Indian depository receipt .

**CLASS :** XI  
**SUBJECT :** COMMERCE  
**TOPIC :** 21. Micro, Small and Medium Enterprises  
(MSME) and Self Help Groups (SHGs)

**NAME :** M. GAYATHRI  
**SCHOOL :** TVS LMHSS MADURAI  
**CELL:** 9843018681

**DATE :**  
**OCT 1<sup>ST</sup> WEEK**

## Learning objectives

To enable the student to

- create the concept of Entrepreneur
- understand the meaning of MSME's
- analyze the role and significance of MSME's
- realize the contribution of MSME's in Indian Economy
- explain the meaning of SHG's
- elaborate the objectives , features and functions of SHG's

## Expected Learning outcome

At the end of the Topic, Students should be able to

- realize that MSME's provide equitable distribution of national income and wealth.
- Classify the MSME sectors as manufacturing sector or service sector
- Understand where to get financial assistance to these sectors
- Know how SHG's are formed
- Understand the mode of credit to SHG's

## Teaching learning materials (TLM)

- Schemes announced for SHG's And MSME's in newspaper,
- Charts showing classification of Micro Small and Medium Enterprises based on their investment limit.,
- QR code.,
- Powerpoint presentation (PPT) , Video explaining SHG's.

### **Previous knowledge(Motivation)**

Recalling the classification of human activities,

1. How economic activities classified
2. Name some business enterprises in your area
3. How will you classify them whether big or small enterprises
4. Why do you call it big or small enterprises?
5. Have you ever heard the term MSME ?
6. Find your mother or your neighbor become a member in any Mahalirkulu?

List out some shops in your area?

### **Introduction to the lesson**

The teacher draws attention to the fact that everyone's employment is dependent upon the government. How it affects the family, economy of a country should be explained to the students and create the necessity of self employment in all the fields. Imagine if we wanted to rely on the government for things like vegetables, plumbing, two-wheeler repairs, etc.

### **Lesson development**

MSMEs sector produces a wide variety of products in almost all fields. In order to motivate us government of India envisages many schemes providing entrepreneurship development training to educated young entrepreneurs, preparing business plans and helping them to tie up with financial institutions to set up new business ventures.

Self Help Groups are a small, voluntary association that was established to mobilise credit and savings resources for the pursuit of group economic activities. The primary goal of SHGs is to encourage women's entrepreneurship.

“saving first – credit latter” is the motto of SHG’s

### **Learning teaching activity And Teacher’s activities Chart showing**

I. Micro, Small, and Medium-Sized Industry Classification based on Manufacturing and Service Sector

#### **II. Significance of MSME’s(using chart with examples)**

Employment potential, Low production cost, Low investment, Quick decision making, Balanced regional development

#### **III. Play video of SHG’s**

IV. Chart showing objectives features of SHG’s

### **Students’ activities**

Students are asked to find the latest schemes announced for MSME’s and SHG’s

Prepare a report on a Self Help Group functioning in your locality

### **Reinforcement**

MSMEs don't need a lot of money to start their business. It can make use of nearby resources that are within the owner's grasp. They aid in honing and promoting cherished family crafts and talents. SHGs give their members a forum for unrestricted exchange of opinions and ideas. Economic standing within the Self Help Group is uniform.

### **Recapitulation**

The Teacher summarising all the points in a nutshell( MUDRA BANK, NEEDS, “Mahalir Thittam” project)

### **Evaluation**

1. TNCDW was established in the year \_\_\_\_\_(1983)HOT
2. MSMED Act was enacted in the year \_\_\_\_\_(LOT)  
(a) 2004 (b) 2007 (c) 2006 (d) 2008
3. Explain the term MUDRA Bank, its role in the development of MSME's.

**Students own thinking:**

Discover the role of the government in the most recent expansion of MSME's.

**Remedial teaching**

Slow learners should be identified and there will be a micro teaching of simple concept to understand easily from the examination point of view.

**Activities**

1. Study and write the objectives of SHG's one time in your homework notebook
2. Learn and write objective type questions one time in your homework notebook and prepare for a oral test tomorrow.

**Follow up**

1. Visit a nearby bank to learn more about the government's MSME and SHG loan facility programme. Collect some policies from government website.

**CLASS : XI**  
**SUBJECT : COMMERCE**  
**TOPIC : 22.TYPES OF TRADE**  
**DATE :**  
**OCT 2<sup>ND</sup> WEEK**

**NAME : M. GAYATHRI**  
**SCHOOL : TVS LMHSS MADURAI**  
**CELL: 9843018681**

**LEARNING OBJECTIVES**

To enable the student to

- Understand the meaning of trade
- Elaborate the classification of trade
- Elucidate the features and types of internal trade
- Explain the meaning of foreign trade
- Elaborate the types of foreign trade

**EXPECTED LEARNING OUTCOME**

At the end of the Topic, Students should be able to

- ✧ Explain that buying and selling of goods and services is trade.
- ✧ Classify the various types of internal and foreign trade.
- ✧ Elucidate India's contribution on export and import.
- ✧ Explain the purpose of entrepot trade

**TEACHING LEARNING MATERIALS (TLM)**

- Subsidies announced to exporter from newspaper,
- Chart showing classification of trade,
- QR code.,
- Powerpoint presentation (PPT) , Video explaining various types of trade

**PREVIOUS KNOWLEDGE (MOTIVATION)**

Recalling the historical background of commerce

1. 1. How did early commercial operations take place?
2. Do they simply sell it to their neighbours?
3. Do they sell it directly or do they use an intermediary in the trade process?
4. If surplus items are not exchanged with others, what would happen?
5. Why foreign trade is important?
6. What would occur if one nation would not share its resources with another?

### **Introductiontothelesson**

In the past, individuals began trading surplus products with others in order to obtain what they needed. Following the creation of money, transactions for buying and selling include the exchange of money. Trade thus links producers and consumers, wherever they may be.

### **LESSONDEVELOPMENT**

Wherever they are, people can purchase the things. People may come from different locations within the same country, the same locality, or other countries. Trade that takes place within a nation is known as internal trade, whereas trade that occurs outside of a nation's borders is known as foreign trade. Only with the assistance of numerous intermediaries can this be accomplished. Retail or whole sale transactions can be used for internal trade. Similar classifications for international trade include export, import, and entrepot trade.

### **LEARNINGTEACHINGACTIVITY AND TEACHER'SACTIVITIES**

#### **I. Chart showing**

I. classification of trade

II. features of Internal trade(using chartwith examples)

Within the boundary, home currency, home country's law, local transport

#### **II. Play video of types of trade**

### **STUDENTS'ACTIVITIES**

Studentsareaskedto find the latest schemes announced for Exporters through newspaper or through government websites.

### **REINFORCEMENT**

Trade can be done with the exchange of goods and services within or beyond the boundary of a country. If goods are imported from one country and exporting the same to other countries are known as re-export or entrepot trade.

### **RECAPITULATION**

The Teacher summarising all the points in a nutshell( Classification of Internal and Foreign trade)

### **EVALUATION**

1. Give an explanation of what export means using some examples of Indian exports. MOT
2. When goods are distributed in small quantities to the consumers it is known as \_\_\_\_\_MOT

### **STUDENTS OWN THINKING:**

Think and come up with an explanation for why the government might occasionally restrict

certain things from being exported.

### **REMEDIAL TEACHING**

Slow learners should be identified and there will be a micro teaching of simple concept to understand easily from the examination point of view.

### **ACTIVITIES**

3. Study and write the features of Internal trade one time in your home work notebook.
4. Explain briefly the different types of Foreign trade.
5. Learn and write objective type questions one time in your homework notebook and prepare for a oral test tomorrow.

### **FOLLOWUP**

Use a website to find Indian export, import and entrepot trade items.

**CLASS : XI**

**NAME : SHANMUGA SUNDARAM. B**

**SUBJECT : COMMERCE**

**SCHOOL : St. MICHAEL MATRIC HSS**

**MADURAI**

**TOPIC : 23.CHANNAL OF DISTRIBUTION**

**CELL: 8870882272**

**DATE :**

**OCT 3<sup>RD</sup> WEEK**

### **LEARNING OBJECTIVE :**

Students would be able to understand the

- State the meaning and types of channel of distribution
- Explain the meaning and different types of middle men
- Understand the characteristics and services of whole
- Explain the characteristics and services of retailers

### **EXPECTED LEARNING OUTCOME :**

- The students will get the clear vision on channels of distribution , types of middlemen , services of whole sellers and retailers . .

### **TEACHING LEARNING MATERIAL :**

- Power point presentation (PPT)
- QR code , internet (or) you tube videos
- Oral quiz conducted
- Online test for one words

### **RECALLING THE PREVIOUS LESSON :**

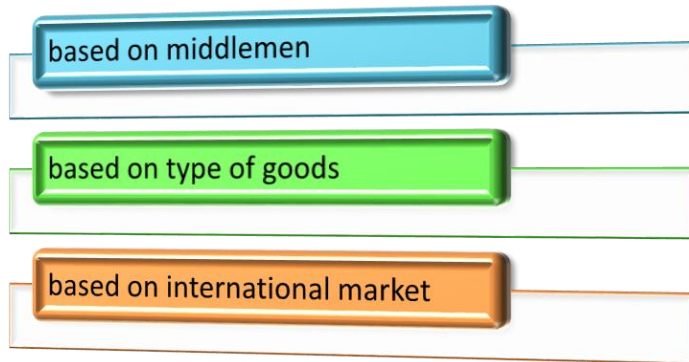
- Trade
- Import
- Export

### **INTRODUCTION TO THE LESSON :**

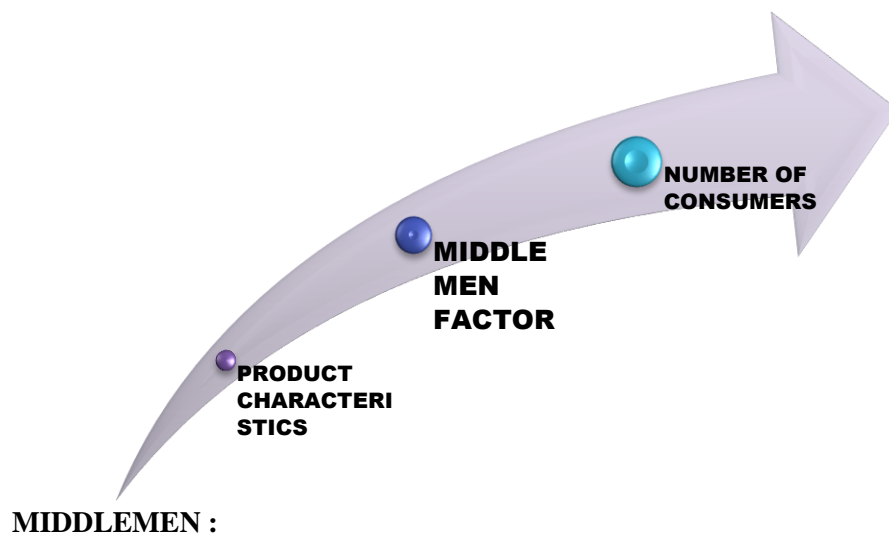
To cut the cost , to reach the maximum customers and to retain all the customers the producers select one channel or combine many channels to distribute the goods .

### **LESSON DEVELOPMENT :**

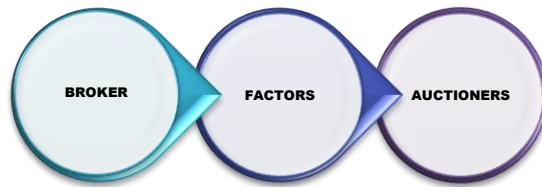
### **TYPES OF CHANNEL DISTRIBUTION :**



**FACTORS INFLUENCING CHANNEL OF DISTRIBUTION :**



**MERCHANTILE AGENT :**



**MERCHANTILE MIDDLEMEN :**



**WHOLESALERS :**

The one who sells the goods in bulk to the retailers .

**TYPES OF WHOLESALERS :**



**RETAIL TRADE :**

The one who sells the goods in small quantities to the customers .

**DISTINCT LINKLS BETWEEN WHOLESALER AND RETAILER:**

# SCALE OF OPERATION

**PURPOSE OF  
SELLING**

**LINK**

**LOCATION**

**RANGE OF  
GOODS**

**DEALING**

## **TEACHER'S ACTIVITY :**

- Teachers need to write the important points on the board and explain them .
- Everything should be written in chalk piece and important points should be briefly explained .

## **STUDENT'S ACTIVITY :**

- Make the students note down the important points
- Answer teacher's question
- Read the whole lesson carefully .

## **REINFORCEMENT :**

- Mercantile middlemen
- Channels of distribution
- Retail
- Wholesaler

are explained again still the students get the concepts clearly .

## **EVALUTION :**

### **LOT :**

3. Merchant middleman can be classified into \_\_\_\_\_
4. \_\_\_\_\_ is the first men in the channel of distribution

### **MOT :**

3. Define - retailer
4. Who is a broker

### **HOT :**

3. Functions of wholesaler
4. Functions of retailer

## **STUDENTS OWN THINKING :**

- Students should visit a near by wholesale trade unit and watch the trading activities held there
- Student should visit the near by wheeler showroom and watch which type of channel of distribution followed by them



**REMEDIAL TEACHING :**

- Slow learners are to be analysed and the concepts will be taught to them in exam point of view Practise them only with the repeated questions

**ACTIVITIES :**

- Students are asked to write the answers for all the exercises given in the book back
- Class tests will be conducted .
- Write the functions of retailers and wholesalers in home work note
- Revise the one words and get ready for oral test.

**FOLLOW UP :**

- Recognize the importance of online trading and develop them as per the future developments in the this field
  - Write about b2c and b2b .

**CLASS : XI**  
**SUBJECT : COMMERCE**

**NAME : SHANMUGA SUNDARAM. B**  
**SCHOOL : St. MICHAEL MATRIC HSS**  
**MADURAI**

**TOPIC : 24. RETAILING**

**CELL: 8870882272**

**DATE :**

**OCT 4<sup>TH</sup> WEEK**

**LEARNING OBJECTIVE :**

Students would be able to understand the

- Understand the meaning of retailing
- Describe various types of retailers
- Forms of small scale and large scale business
- Role of chambers of commerce in the promotion of internal trade

**EXPECTED LEARNING OUTCOME :**

- The students will get the clear vision on retailing , types, advantages and disadvantages of the retailing .

**TEACHING LEARNING MATERIAL :**

- Power point presentation (PPT)
- QR code , internet (or) you tube videos
- Oral quiz conducted
- Online test for one words

**RECALLING THE PREVIOUS LESSON :**

- Mercantile agent
- wholesaler
- retail

**INTRODUCTION TO THE LESSON :**

Let us see the types of retailers .

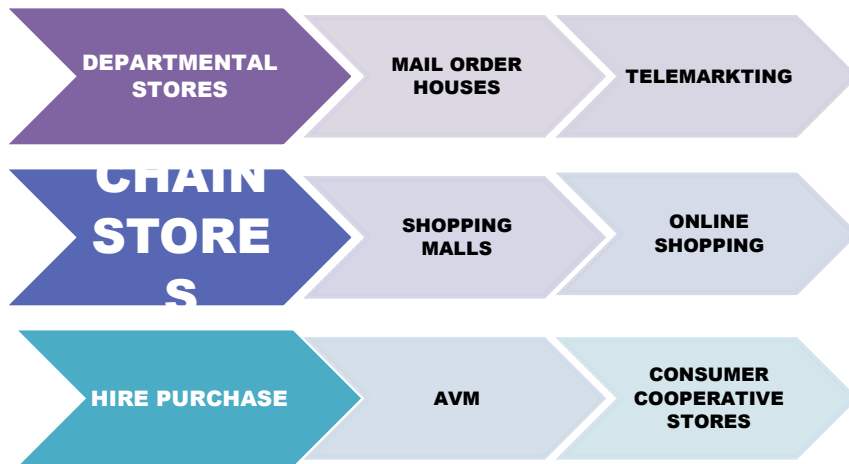
**ITINERANT TRADERS :**



**FIXED SHOP RETAILERS :**



**FIXED SHOP RETAILERS :**



**TEACHER'S ACTIVITY :**

- Teachers need to write the important points on the board and explain them .
- Everything should be written in chalk piece and important points should be briefly explained .

**STUDENT'S ACTIVITY :**

- Make the students note down the important points
- Answer teacher's question
- Read the whole lesson carefully .

**REINFORCEMENT :**

- ✓ Itinerant traders
- ✓ Fixed shop large retailers
- ✓ Tele marketing
- ✓ AVM
- ✓ Super markets
- ✓ Chain stores

are explained again still the students get the concepts clearly

**EVALUTION :**

**LOT :**

5. Small scale retailers include \_\_\_\_\_
6. AVM is an expansion \_\_\_\_\_

**MOT :**

5. What is meant by retailer
6. Departmental stores – limitations

**HOT :**

5. Chain stores - explain
6. Types of retailers

**STUDENTS OWN THINKING :**

- There are about 2 lakh retailers in Tamilnadu . about one lakh in Chennai city . there was an abortive move in 2012 to invite FDI in retail sector by central government . what is your opinion ?

**REMEDIAL TEACHING :**

- ❖ Slow learners are to be analysed and the concepts will be taught to them in exam point of view Practise them only with the repeated questions

**ACTIVITIES :**

- Students are asked to write the answers for all the exercises given in the book back
- Class tests will be conducted .
- Write the types of retailers in home work note .
- Revise the one words and get ready for oral test.

**FOLLOW UP :**

- From your own experience , compare the features of two retail stores selling the same type of products
- Your views on online purchases web sites .

**CLASS : XI**  
**SUBJECT : COMMERCE**  
**TOPIC : 25.INTERNATIONAL BUSINESS**

**NAME : SHANMUGA SUNDARAM. B**  
**SCHOOL : St. MICHAEL MATRIC HSS MADURAI**  
**CELL: 8870882272**

**DATE : OCT 5<sup>TH</sup> WEEK**

**LEARNING OBJECTIVE :**

Students would be able to understand the

- Explain the meaning of international business
- State to why international business takes place and how does it differ from internal trade
- Describe the scope and the benefits of international trade
- Discuss the different types of international trade .

**EXPECTED LEARNING OUTCOME :**

The students will get the clear vision On trade , import , export , entrpot trade it's advantages .

**TEACHING LEARNING MATERIAL :**

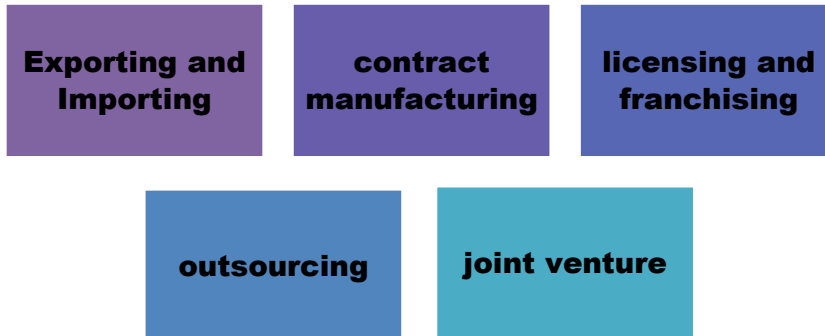
- Power point presentation (PPT)
- QR code , internet (or) you tube videos
- Oral quiz conducted
- Online test for one words

**RECALLING THE PREVIOUS LESSON :**

- Vending machines
- ATM
- Speciality stores

**INTRODUCTION TO THE LESSON :**

The various pieces of literature bear enormous evidence about India's foreign trade with other countries . International trade has become a part and Parcel of our normal life .

**LESSON DEVELOPMENT :****METHODS OF CONDUCTING INTERNATIONAL BUSINESS :****FEATURES OF INTERNATIONAL BUSINESS :**

**INVOLMENT OF COUNTRIES**

**USE OF FOREIGN EXCHANGE**

**LEAGAL OBLIGATIONS**

**RATIONABLE BEHIND INTERNATIONAL BUSINESS :**



**TYPES OF BUSINESS :**



**IMPORT TRADE** – when the firm of one country purchases the goods from another country

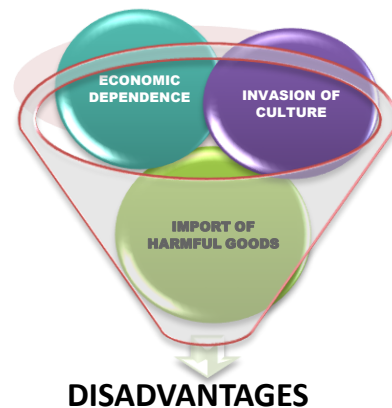
**EXPORT TRADE**– The firm of one country sells the goods to the another country

**ENTREPOT TRADE**– when the firm of one country purchases the goods from another country for the purpose of exporting the same goods by making with or without changes in it .

**ADVANTAGES OF THE INTERNATIONAL BUSINESS :**



**DIS - ADVANTAGES OF THE INTERNATIONAL BUSINESS :**



**TEACHER'S ACTIVITY :**

- Teachers need to write the important points on the board and explain them .
- Everything should be written in chalk piece and important points should be briefly explained .

**STUDENT'S ACTIVITY :**

- Make the students note down the important points
- Answer teacher's question
- Read the whole lesson carefully .

**REINFORCEMENT :**

- Features of Entrepot trade
- Features Of international trade
- Types of trade
- Advantages and disadvantages

are explained again still the students get the concepts clearly

**EVALUTION :**

**LOT :**

7. Movement of goods and services among the country \_\_\_\_\_
8. Movement of goods and services within the countries \_\_\_\_\_

**MOT :**

7. What is entrepot trade
8. Three disadvantages of international trade

**HOT :**

7. Difference between internal and international trade
8. Advantages of international trade

**STUDENTS OWN THINKING :**

**Give your views on :**

- + Scope international business
- + Importing of goods

**REMEDIAL TEACHING :**

- ❖ Slow learners are to be analysed and the concepts will be taught to them in exam point of view

Practise them only with the repeated questions

**ACTIVITIES :**

- Students are asked to write the answers for all the exercises given in the book back
- Class tests will be conducted .
- Write the difference between internal and international trade in home work note .
- Revise the onewords and get ready for oral test.

**FOLLOW UP :**

- You need to export a machine to Germany , list out the documents you need .
- Kannan is the flower merchant . he need to export the flowers to Japan for a ceremony . Explain the challenges faced by him .
- Chola and foreign trade . give your views on this trade comparing the international business .

**CLASS : XI**  
**SUBJECT : COMMERCE**

**NAME : B. SHANMUGA SUNDARAM**  
**SCHOOL : ST.MICHAEL. MAT . HR . SEC .**  
**SCHOOL , MADURAI.**

**TOPIC : 26.EXPORT AND IMPORT**  
**PROCEDURES**

**CELL: 8870882272**

**DATE :**  
**NOV 1<sup>ST</sup> WEEK**

**LEARNING OBJECTIVE :**

Students would be able to understand the

- Need and importance of export trade
- Role of intermediaries in export trade
- Various procedures of import and export trade

**EXPECTED LEARNING OUTCOME :**

- The students will get the clear vision On trade , import , export , entrpot trade it's procedures .

**TEACHING LEARNING MATERIAL :**

- Power point presentation (PPT)
- QR code , internet (or) you tube videos
- Oral quiz conducted
- Online test for one words

## RECALLING THE PREVIOUS LESSON :

- Import business
- Export business
- Entrepot trade

## INTRODUCTION TO THE LESSON :

Exports have attained greater importance in the competitive world . the procedures for the import and export trade are explained below .

## LESSON DEVELOPMENT :

### INSTITUTIONS FOR PROMOTING INTERNATIONAL BUSINESS :

- ✚ Department of commerce
- ✚ EPC
- ✚ EIC
- ✚ STC
- ✚ MMTC

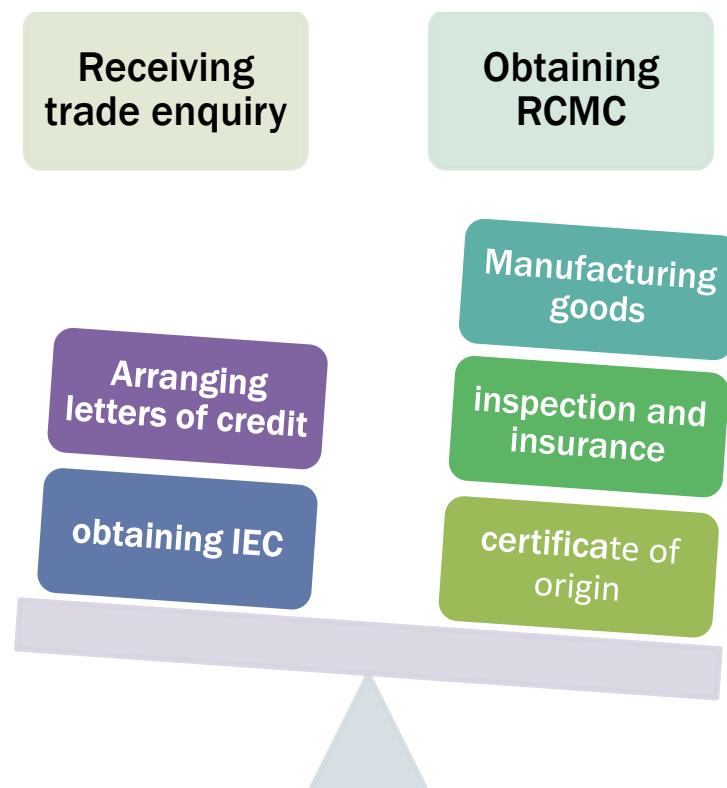
### EXPORT AND IMPORT BANK (EXIM) :

It was established in 1982 for financing and facilitating and promoting foreign exchange trade of India .

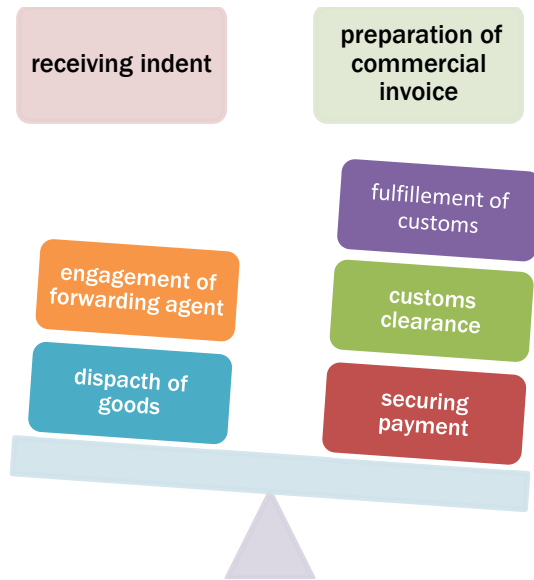
### ROLE OF COMMERCIAL BANK :

- Pre shipment financial assistance
- Post shipment financial assistance

### EXPORT TRADE PROCEDURES :



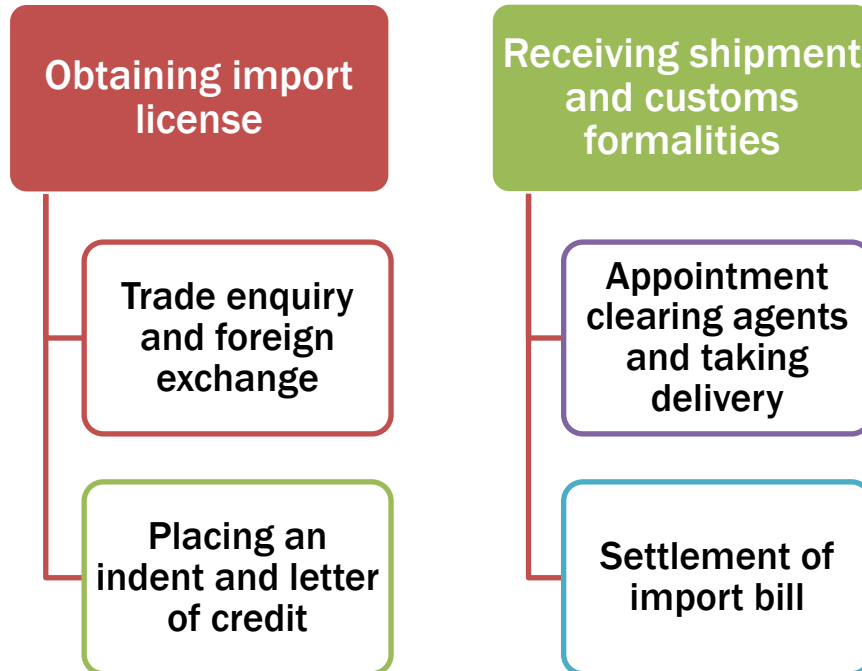




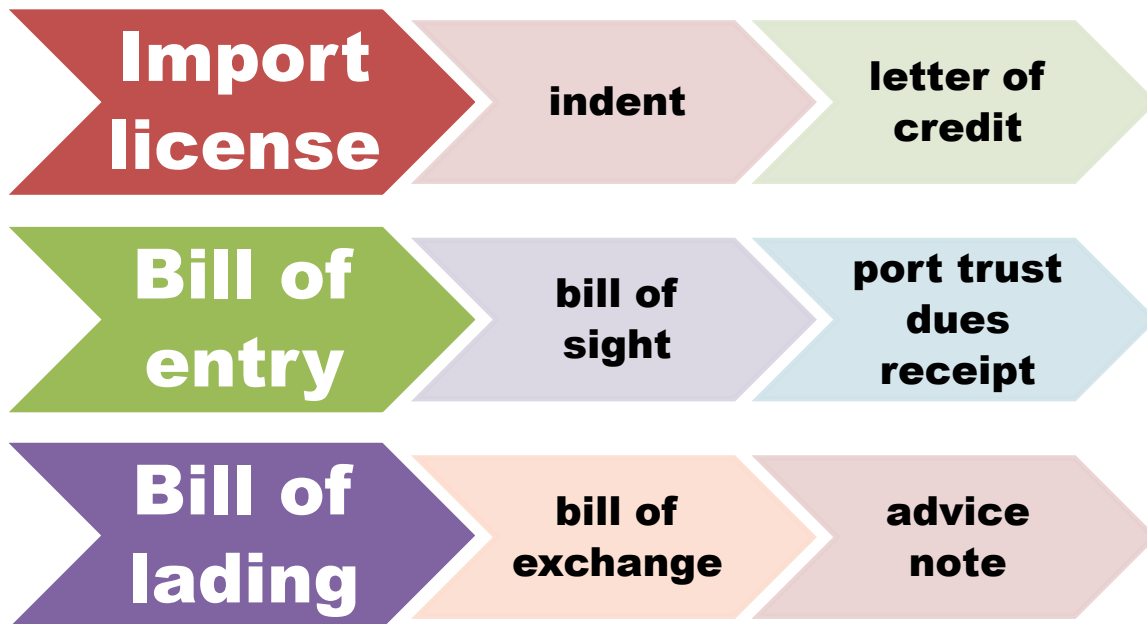
**EXPORT DOCUMENTS :**



**INTERMEDIARIES OF EXPORT TRADE**  
**IMPORT TRADE :**  
**PROCEDURES OF IMPORT TRADE :**



**IMPORT DOCUMENTS :**



## INTERMEDIARIES IN IMPORT TRADE :



### TEACHER'S ACTIVITY :

- Teachers need to write the important points on the board and explain them .
- Everything should be written in chalk piece and important points should be briefly explained .

### STUDENT'S ACTIVITY :

- Make the students note down the important points
- Answer teacher's question
- Read the whole lesson carefully .

### REINFORCEMENT :

- ✓ Types of indent
- ✓ Letters of credit
- ✓ Mate 's receipt

are explained again still the students get the concepts clearly

### EVALUTION :

#### LOT :

9. The exporters appoint the agent \_\_ to fulfill the customs formalities
10. STC is an expansion \_\_\_\_\_

#### MOT :

9. What is meant by indent
10. Letter of credit

#### HOT :

9. Difference between bill of lading and charter party
10. Objectives of import trade

### STUDENTS OWN THINKING :

#### Give your views on :

- ✚ Scope international business
- ✚ Importing of petrol

**REMEDIAL TEACHING :**

- ❖ Slow learners are to be analysed and the concepts will be taught to them in exam point of view

Practise them only with the repeated questions

**ACTIVITIES :**

- Students are asked to write the answers for all the exercises given in the book back
- Class tests will be conducted .
- Write the difference between internal and international trade in home work note .
- Revise the onewords and get ready for oral test.

**FOLLOW UP :**

- Name some agencies involved in import trade
- Specimen copy of bill of entry
- Name India's trade partner

**CLASS : XI**

**SUBJECT : COMMERCE**

**NAME : A K SARAVANAN**

**SCHOOL SBOA MADURAI**

**:**

**TOPIC : 27.FACILITATORS OF INTERNATIONAL BUSINESS**

**CELL: 9940916711**

**DATE :**

**NOV 2<sup>ND</sup> WEEK**

**LEARNING OBJECTIVES :**

To enable the students to

- Explain the meaning, objectives and functions of WTO
- Know the benefits of WTO and criticism against WTO
- discuss the importance and functions of World Bank
- understand the objectives and functions of IMF
- describe the role of SAARC

**LEARNING OUTCOMES :**

- Apprise the meaning of objectives and functions of WTO
- States the benefits of WTO and criticism against WTO
- Brief the WTO Agreements
- Describes the objectives and functions of IMF
- Tells the role of SAARC

**TEACHING LEARNING MATERIALS : PPT, Charts, media**

**INTRODUCTION OF THE LESSON :**

- \* A keen need then was felt to establish separate mechanism for regulating and controlling trade relation across the countries around the world.
- \* Every business should follow rules and regulations.
- \* How can Improving the standard of living of people in member countries.
- \* How should It promotes the standard of living of people by increasing their income level

**LESSON DEVELOPMENT :**

- The GATT which remained in force from 1948 to 1994 thus came to an end with the establishment of World Trade Organisation (WTO) on 1<sup>st</sup> January 1995.
- The World Trade Organisation (WTO) was established on 1st January 1995. The GATT was renamed as WTO with some changes. WTO has 164 member countries as on 29<sup>th</sup> July 2016 .
- Students should know the objectives of WTO.

- Students should understand the criticism against WTO.
- Students consider ensuring stable growth of IBRD.
- Students should know the IMF , SDR and SAARC.

**TEACHERS ACTIVITY :**

- teacher shows the pictures regarding WTO, IMF and SAARC
- writes the functions of IBRD in the words of students
- discuss the free convertibility of Indian Rupee.

**STUDENTS ACTIVITY :**

- answers teacher
- underlines the functions of IBRD

**REINFORCEMENT :**

- teacher repeats the key concepts WTO, IMF and SAARC
- differentiate WTO and IMF

**EVALUATION :**

- To insist the students the objectives of WTO.
- To know the affiliates of World Bank organizing to others.

**REMEDIAL TEACHING :**

- Personal attention should be given for slow learner among others.
- To guide the students for importance of marks.

**ACTIVITIES :**

- To Identify the WTO agreements.
- Collect the information regarding how to pursue that

**FOLLOW UP :**

- Slip test book back exercises
- Write the difference between WTO an IMF

**CLASS : XI**  
**SUBJECT : COMMERCE**

**NAME : A K SARAVANAN**  
**SCHOOL SBOA MADURAI**

**TOPIC : 28. BALANCE OF TRADE AND**  
**BALANCE OF PAYMENTS**

**CELL: 9940916711**

**DATE :**  
**NOV 3<sup>RD</sup> WEEK**

**LEARNING OBJECTIVES :**

To enable the students to

- explain the meaning, definition, and structure of balance of payments
- Learn the features of balance of payment
- explain the meaning, definition, and structure of balance of trade
- Balance payment Vs Balance of Trade

**LEARNING OUTCOMES :**

- Tells the meaning, definition, and structure of balance of payments
- States the Purpose of Preparing Balance of Payments
- List down the features of balance of payment
- Compares Balance payment with Balance of Trade
- List down the Capital account consists of components

**TEACHING LEARNING MATERIALS** :Charts,pptpresentation, Match board, game quiz

**INTRODUCTION OF THE LESSON** :Teacher says about cash movement .

- Balance of payment: refers to a systematic record of all economic transactions between the residents of one country and the residents of foreign countries during a particular period of time.
- Balance of trade denotes the differencebetween the value of import and the valueof export during a year.
- Can you find any difference in the above two?

**LESSON DEVELOPMENT** :

- Balance of payment –It contains a classified record of all receipts and payments arising from import and export capital transferred to non residents or foreigners out of the country.
- Purpose of Preparing Balance ofPayments - Balance of payments help in framingmonetary, fiscal and trade policies ofcountry....

**Definition**

According to International Monetary Fund,“ The balance of payments for given period is a systematic records of all economictransactions taken place during theperiod between residents of the reporting countries.”

- Difference Between Balance of Payments and Balance of Trade
- Capital account consists of three components
  1. Private Capital
  2. Banking Capital
  3. Official Capital

**TEACHERS ACTIVITY** :

- Teacher shows the chart features of balance of payment
- Writes the structure of balance of trade
- discuss the balance payment with balance of Trade

**STUDENTS ACTIVITY** :

- Marking the important key words
- Repeating the key terms
- Answering the teachers questions

**REINFORCEMENT** :

- Teacher repeats the key concepts of Balance of payment
- Differentiate Balance payment with Balance of Trade

**EVALUATION** :

- To insist the students the structure of balance of payments.
- To know the Capital account consists of components.

**REMEDIAL TEACHING :**

- Personal attention should be given for slow learner among others.
- To guide the students for importance of marks.

**ACTIVITIES :**

- students read the book back exercises in attendance order
- Short answers, very short answers slip test,
- Differentiate Balance payment with Balance of Trade test

**FOLLOW UP :**

- Slip test book back exercises
- Write the Balance payment with Balance of Trade test

**CLASS : XI**  
**SUBJECT : COMMERCE**

**NAME : B. SHANMUGA SUNDARAM**  
**SCHOOL : ST.MICHAEL. MAT . HR . SEC .**  
**SCHOOL , MADURAI.**

**TOPIC : 29. ELEMENTS OF**  
**CONTRACT**

**CELL: 8870882272**

**DATE : NOV 4<sup>TH</sup> WEEK**

**LEARNING OBJECTIVE :**

Students would be able to understand the

- Understand the meaning and definition of contract
- Learn about elements of contract
- Various types of contract

**EXPECTED LEARNING OUTCOME :**

- The students will get the clear vision On elements of contract and types of contract .

**TEACHING LEARNING MATERIAL :**

- Power point presentation (PPT)
- QR code , internet (or) you tube videos
- Oral quiz conducted
- Online test for one words

**RECALLING THE PREVIOUS LESSON :**

- Components of capital account
- BOP
- BOT

**INTRODUCTION TO THE LESSON :**

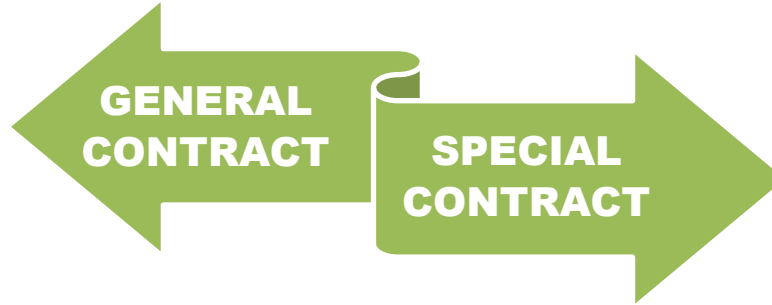
In a generalized society is regulated by a welfare state . law means a set of rules which governs our behaviour and relating in a civilized society . one should know the law to which is subjected to because ignorance of law is no excuse .

**LESSON DEVELOPMENT :**

**MEANING OF CONTRACT :**

- ✓ Offer
- ✓ Acceptance
- ✓ Consideration

## **TYPES OF CONTRACT :**



## **ESSENTIALS OF VALID CONTRACT :**

- ✓ Offer and acceptance
- ✓ Legal relationship
- ✓ Lawful consideration
- ✓ Lawful object
- ✓ Not declared void

## **CLASSIFICATION OF CONTRACT :**

### **ON THE BASIS OF FORMATION :**

- ✓ Express contract
- ✓ Implied contract
- ✓ Quasi contract
- ✓ Tacit contract

### **ON THE BASIS OF PERFORMANCE:**

- ✓ Executed contract
- ✓ Executory contract
- ✓ Unilateral contract
- ✓ Bilateral contract

### **ON THE BASIS OF VALIDITY :**

- ✓ Valid contract
- ✓ Volid contract
- ✓ Void contract
- ✓ Illegal contract
- ✓ Unenforceable contract

## **TEACHER'S ACTIVITY :**

- Teachers need to write the important points on the board and explain them .
- Everything should be written in chalk piece and important points should be briefly explained .

## **STUDENT'S ACTIVITY :**

- Make the students note down the important points
- Answer teacher's question
- Read the whole lesson carefully .

## **REINFORCEMENT :**

- ✓ Essentials of valid contract
- ✓ Classification of contracts

are explained again still the students get the concepts clearly

## **EVALUTION :**

## **LOT :**



11. Void agreement signifies \_\_\_\_\_
12. Acceptance must be valid \_\_\_\_\_

**MOT :**

11. What is meant by law
12. Voidable contract

**HOT :**

11. Difference between agreement and contract
12. Essentials of valid contract

**STUDENTS OWN THINKING :**

**Give your views on :**

- ✚ contract
- ✚ Does giving acceptance becomes easier ? explain ?

**REMEDIAL TEACHING :**

- ❖ Slow learners are to be analysed and the concepts will be taught to them in exam point of view Practise them only with the repeated questions

**ACTIVITIES :**

- Students are asked to write the answers for all the exercises given in the book back
- Class tests will be conducted .
- Write the difference between contract and agreement in home work note .
- Revise the onewords and get ready for oral test.

**FOLLOW UP :**

- Name some problems involved in acceptance
- P owes Q 10000 and payment time is barred p signs a pro note for it. Is it valid contract ?

**CLASS : XI**  
**SUBJECT : COMMERCE**

**NAME : B. SHANMUGA SUNDARAM**  
**SCHOOL ST.MICHAEL. MAT . HR . SEC .**  
**: SCHOOL , MADURAI.**

**TOPIC : 30. PERFORMANCE OF CONTRACT**

**CELL: 8870882272**

**DATE : NOV 5<sup>TH</sup> WEEK**

**LEARNING OBJECTIVE :**

Students would be able to understand the

- Define the offer of performance or tender
- Discuss the rules regarding time and place of performance
- Explain about devolution joint rights and joint liabilities

**EXPECTED LEARNING OUTCOME :**

- The students will get the clear vision On Performance of contract and devolution .

**TEACHING LEARNING MATERIAL :**

- Power point presentation (PPT)
- QR code , internet (or) you tube videos
- Oral quiz conducted
- Online test for one words

**RECALLING THE PREVIOUS LESSON :**

- Agreement
- Contract

➤ Void

## INTRODUCTION TO THE LESSON :

Performance of the contract and it's types .

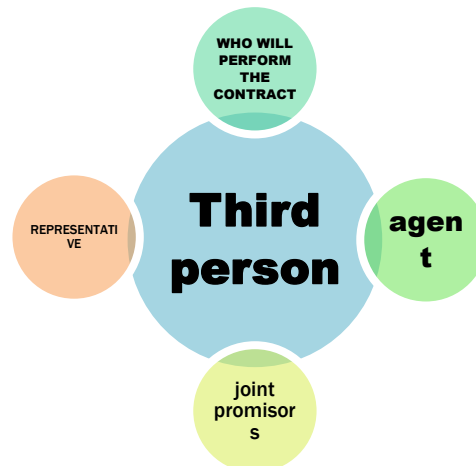
TYPES OF PERFORMANCE :



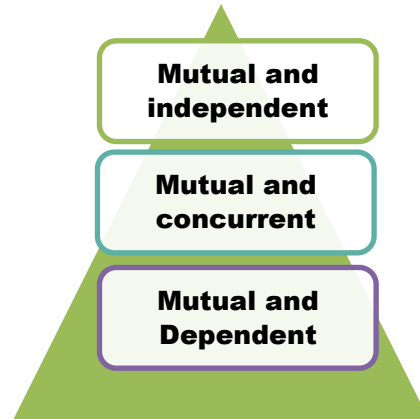
## WHO CAN DEMAND FOR PERFORMANCE



## WHO WILL PERFORM THE CONTRACT ?



## KINDS OF RECIPORCAL PROMISES :



## **APPROPRIATIONS OF PAYMENTS**

### **TEACHER'S ACTIVITY :**

- Teachers need to write the important points on the board and explain them .
- Everything should be written in chalk piece and important points should be briefly explained .

### **STUDENT'S ACTIVITY :**

- Make the students note down the important points
- Answer teacher's question
- Read the whole lesson carefully .

### **REINFORCEMENT :**

- ✓ Types of performance
- ✓ Appropriations of payments

are explained again still the students get the concepts clearly

## **EVALUTION :**

### **LOT :**

13. Who is promisee
14. What is tender

### **MOT :**

13. Who will perform the contract
14. Define reciprocal promise

### **HOT :**

13. Essentials of valid tender
14. How Nature of performance can be classified

## **STUDENTS OWN THINKING :**

### **Give your views on :**

- ✚ Unconditional order
- ✚ Why valid tender is considered to be the performance of contract

## **REMEDIAL TEACHING :**

- ❖ Slow learners are to be analysed and the concepts will be taught to them in exam point of view

Practise them only with the repeated questions

## **ACTIVITIES :**

- Students are asked to write the answers for all the exercises given in the book back
- Class tests will be conducted .

- Write the essentials of valid tender in home work note .
- Revise the one words and get ready for oral test.

**FOLLOW UP :**

- Distinguish between actual performance and attempted performance
- Give an example for reciprocal promise

<b>CLASS :</b>	<b>XI</b>	<b>NAME :</b>	<b>R. NAGENDRAN</b>
<b>SUBJECT :</b>	<b>COMMERCE</b>	<b>SCHOOL</b>	<b>GBHSS – T. VADIPATTI,</b>
			<b>: MADURAI DIST.</b>
<b>TOPIC :</b>	<b>31.DISCHARGE AND BREACH OF CONTRACT</b>	<b>CELL:</b>	<b>9842847026</b>
<b>DATE :</b>	<b>DECEMBER FIRST WEEK</b>		

**LEARNING OBJECTIVES:**

**To enable the students to**

- i. Understand the circumstances under which a contract is said to be discharged.
- ii. Analyse the impossibility of performance as a mode of discharge of contract.
- iii. Perceive the breach of contract as a mode of discharge of contract.
- iv. Absorb the remedies available to an aggrieved party on the breach of contract.

**EXPECTED LEARNING OUT COME:**

Students should be able to -Gain the Discharge of Contract-Analysis Remedies for Breach of Contract- Use the QR -code from the book

**TEACHING LEARNING MATERIALS (TLM):**

- Case study of Modes of Discharge of Contract
- One word buzzle in the Hi-Tech lab.
- Explain about Remedies for Breach of Contract through PPT
- News of contract in the Newspaper

**PREVIOUS KNOWLEDGE:**

Understand the meaning and definition of contract, elements of contract, various types of contract from the previous lesson

**MOTIVATION (Introduction to the topic):**

Discharge of contract implies termination of the contractual relationship between the parties. A contract is discharged if it ceases to operate and when the rights and obligations created by it come to an end.

**LESSON DEVELOPMENT:**

The teacher explain Modes of Discharge Of Contract, Remedies for Breach of Contract.

**LEARNING AND TEACHING ACTIVITIES:**

**A) TEACHERS ACTIVITIES:**

-Discharge of Contract Discharge of contract implies termination of the contractual relationship between the parties. A contract is discharged if it ceases to operate and when the rights and obligations created by it come to an end.

-Performance of contract may be of two types namely

- (i) Actual performance
- (ii) Attempted performance

Remedies for Breach of Contract All parties to a contract are expected to perform their promises. When one party refuses to perform his promise, then the breach of contract takes place. The

other party or parties are called aggrieved or injured party or parties. Remedies There are various types of remedies for the injured parties listed as follows;

- i) Rescission of Contract
- ii) Claim for Specific Performance.
- iii) Claim for Injunction.
- iv) Claim for Quantum Merit and
- v) Claim for Damages.

-Quantum meritis arises in the following circumstances.

- a) If a contract is found to be void
- .b) If something is done without any intention to do so gratuitously
- .c) If one party abandons or refuses to perform the contract.
- d) If a contract is divisible.
- e) If a contract is performed badly.

#### **BJ STUDENTS ACTIVITIES:**

-Students are asked to take down the important points explained and asked them to underline keywords and points.

-Also given in the book, "For own thinking, For future thinking, do you know?" students learn by doing things on their own

#### **REINFORCEMENT:**

Repeating the Key Terms Breach of Contract, Rescission, Restitution, Novation, Injunction, Remission

#### **RECAPITULATION:**

Bringing them back to their memory by summarizing the contract is said to be Discharged, impossibility of performance as a mode of discharge of contract. breach of contract as a mode of discharge of contract in this chapter.

#### **EVALUATION:**

1. Performance of contract may be of two types. **YES (or) NO**
2. What are the types of Impossibility of Performance?
3. Explain the ways of discharge of Contract.

#### **REMEDIAL TEACHING:**

- Giving special personal attention to students who are lagging behind in studies
- Encouraging students to study properly
- Also imparting special training to improve the students

#### **ACTIVITIES:**

Illustrate with example the modes of discharge of contract and if not discharged, the consequences.

#### **FOLLOW -UP:**

- Making the students understand the case study
- Monitoring the students through slip test-Making them draw the chart as mind map and improve them Give Examples-Making them understand what kind of questions they might be asked by reading book back questions

**CLASS : XI**  
**SUBJECT : COMMERCE**  
**TOPIC : 32.DIRECT AND INDIRECT TAXES**  
**DATE : DECEMBER SECOND WEEK**

**NAME : R. NAGENDRAN**  
**SCHOOL GBHSS – T. VADIPATTI,**  
**: MADURAI DIST.**  
**CELL: 9842847026**

- **LEARNING OBJECTIVES:**

- To enable the students to**

- i. knows the meaning of direct tax and its types
    - ii. understand the term income tax and its features
    - iii. explain the basic concepts of Income tax
    - iv understand the heads of Income, gross Total Income and Total Income

- **EXPECTED LEARNING OUT COME:**

- Students should be able to

- Describe the Meaning of Tax
    - Identify the Income Tax
    - Gain the Basic Concepts of Income Tax
    - List down the Heads of Income

- **TEACHING LEARNING MATERIALS (TLM):**

- Chart showing heads of incomes
    - One word buzzle in the Hi-Tech lab.
    - Explain about direct tax and its features thro' PPT
    - Use the QR -code from the book
    - News of direct taxes in the **social media**

- **PREVIOUS KNOWLEDGE:** By recalling the lessons conducted in class eleven Kautilya's Arthashastra" describes economy in Mauriyan time. This brought out history of marketing practiced some 2000 years ago. It explains levied duties on goods brought into the city and could be sold after payment of duty.

- **MOTIVATION (Introduction to the topic):**

- Tax is a compulsory contribution to state revenue by the Government. It is levied on the income or profits from business of individuals and institutions. It may be added to the price of goods, services or transactions. Tax is the basic source of revenue to the Government.

- **LESSON DEVELOPMENT:** The teacher explains Types of Taxes Basic Concepts of Income Tax, Structure of Indian Taxation System, Heads of Income [Sec. 14], Total Income (T.I.), [Sections 2 (45)].

- **LEARNING AND TEACHING ACTIVITIES:**

**A] TEACHERS ACTIVITIES:**

- Meaning of Tax: Tax is a compulsory contribution to state revenue by the Government. It is levied on the income or profits from business of individuals and institutions.

- Types of Taxes: There are two types of taxes – direct taxes and indirect taxes.

- Income Tax: Income tax is a direct tax under which tax is calculated on the income, gains or profit earned by a person such as individuals and other artificial entities (a partnership firm, company, etc.)

- Basic Concepts of Income Tax:

- i. Assessee [Sec. 2(7)]
    - ii. Person [Sec. 2 (31)]
    - iii. Assessment Year (A.Y) [Sec. 2 (9)]
    - iv. Previous Year (P.Y) [Sec. (3)]
    - v. Income [Sec. 2 (24)]

Heads of Income [Sec. 14]

- (i) Income from 'Salaries' [Sections 15-17];
- (ii) Income from 'House Property' [Sections 22-27];
- (iii) Income from 'Profits and Gains of Business or Profession' [Sections 28-44];
- (iv) Income from 'Capital Gains' [Sections 45-55]; and
- (v) Income from 'Other Sources' [Sections 56-59].

Total Income (T.I.) [Sections 2 (45)] Out of Gross Total Income, Income tax Act 1961 allows certain deductions under section 80. After allowing these deductions the figure which we arrive at is called 'Total Income' and on this figure tax liability is computed at the prescribed rates.

-Gross Total Income (GTI) [Section 80B (5)] Income from all the above five heads of income shall be computed separately according to the provisions given in the Act. Income computed under these heads shall be aggregated after adjusting past and present losses and the total so arrived at is known as 'Gross Total Income'.

**B] STUDENTS ACTIVITIES:**

-Students are asked to take down the important points explained and asked them to underline keywords and points.

-Also given in the book, "For own thinking, For future thinking, do you know?" students learn by doing things on their own

- **REINFORCEMENT: Repeating the Key Terms**

Direct Tax, Indirect Tax, Assessment Year, Previous Year, Assesses, Person, Agricultural Income

- **RECAPITULATION:**

Bringing them back to their memory by summarizing the term income tax and its features, basic concepts of Income tax, heads of Income, gross Total Income in this chapter.

- **EVALUATION:**

1. Assesses means a person by whom any tax or any other sum of money is payable under this Act. **TRUE (or) FALSE**

2. What is Income Tax?

3. Elucidate any five features of Income Tax.

- **REMEDIAL TEACHING:**

- Giving special personal attention to students who are lagging behind in studies - Encouraging students to study properly
- Also imparting special training to improve the students

- **ACTIVITIES:** Prepare the Income Tax Slab Rate for Individual - Illustration As per the Assessment Year 2023-24

- **FOLLOW -UP:**

- Making the students understand the case study
- Monitoring the students through slip test
- Making them draw the chart as mind map and improve them
- Give examples
- Making them understand what kind of questions they might be asked by reading book back questions

**CLASS : XI**

**SUBJECT : COMMERCE**

**TOPIC : 33.DIRECT AND INDIRECT TAXES**

**DATE : DECEMBER THIRD WEEK**

**NAME : R. NAGENDRAN**

**SCHOOL GBHSS – T. VADIPATTI,  
: MADURAI DIST.**

**CELL: 9842847026**

- **LEARNING OBJECTIVES:**  
**To enable the students to**
  - i. understands the meaning of Indirect tax
  - ii. distinguish between direct taxes and indirect taxes
  - iii. describe the meaning, kinds and objectives of GST
  - iv. learn about the GST council and its functions
- **EXPECTED LEARNING OUT COME:**  
Students should be able to
  - Know the meaning of Indirect tax
  - Differentiate the direct taxes and indirect taxes
  - Point out the meaning, kinds and objectives of GST
  - Identify the GST council and its functions
- **TEACHING LEARNING MATERIALS (TLM):**
  - Chart showing kinds of GST
  - One word buzzle in the Hi-Tech lab.
  - Explain about GST council and its function thro' PPT
  - News of GST in the Newspaper
  - Use the QR -code from the book
- **PREVIOUS KNOWLEDGE:** The right to levy tax is derived from the Constitution of India. To permit the Centre and the States to levy taxes on the same goods and services needed unique amendment to the Constitution.
- **MOTIVATION (Introduction to the topic):**  
Indirect Tax is levied on the goods and services. It is collected from the buyers by the sellers and paid by the sellers to the Government. Since it is indirectly imposed on the buyers it is called indirect tax. e.g., GST

**LESSON DEVELOPMENT:** The teacher explains Differences between Direct Taxes and Indirect Taxes, Goods and Services Tax (GST), GST Council, Benefits of GST

- **LEARNING AND TEACHING ACTIVITIES:**

**A) TEACHERS ACTIVITIES:**

- Meaning of Indirect Tax : Indirect Tax is levied on the goods and services. It is collected from the buyers by the sellers and paid by the sellers to the government.
- Goods and Services Tax (GST) – Meaning : Goods and Services Tax (GST) is the tax imposed on the supply (consumption) of goods and services.
- Kinds of GST: GST is of three kinds: CGST, SGST/UTGST and IGST.
- GST Council : The GST Council will oversee the implementation of the GST. But the Central Board of Excise and Customs is responsible for administration of the CGST and IGST Acts. The Council makes recommendations on rate of GST, apportionment of IGST, exemptions, model GST laws, etc.
- Objectives of GST:
  1. The foremost objective of GST is to create a common market with uniform tax rate in India. (One Nation, One Tax, One Market)
  2. To eliminate the cascading effect of taxes, GST allows set-off of prior taxes for the same transactions as input tax credit.
- Benefits of GST:
  - A. To the Society and country
  - B. To Business Community
  - C. To Consumers
- Disadvantages of GST:



- i. Several Economists says that GST in India would impact negatively on the real estate market. It would add up to 8 percent to the cost of new homes and reduce demand by about 12 percent.
- ii. Another criticism is that CGST, SGST are nothing but new names for Central Excise/Service Tax, VAT and CST. Hence, there is no major reduction in the number of tax layers.

**B] STUDENTS ACTIVITIES:**

-Students are asked to take down the important points explained and asked them to underline keywords and points.

-Also given in the book, "For own thinking, For future thinking, do you know?" students learn by doing things on their own

- **REINFORCEMENT:** Repeating the Key Terms

-Indirect Tax, Value Added Tax, Security, Transaction Tax, Excise Duty  
Custom Duty, Goods and Services Tax, GST Council, Constitution of India

- **RECAPITULATION:**

Bringing them back to their memory by summarizing the meaning, definitions, types, functions and differences in this chapter.

- **EVALUATION:**

- 1. Expansion of GST is "Goods and Services Tax".

**YES (or) NO**

2. What do you mean by Indirect Tax.

3. Write any three demerits of GST.

- **REMEDIAL TEACHING:**

- Giving special personal attention to students who are lagging behind in studies

- Encouraging students to study properly

-Also imparting special training to improve the students

- **ACTIVITIES:** Students visit an auditor and collect GST related details.

**FOLLOW -UP:**

-Making the students understand the case study

-Monitoring the students through slip test

-Making them draw the chart as mind map and improve them

Give examples

-Making them understand what kind of questions they might be asked by reading book  
back questions