

# Secondary Education Curriculum 2076

## Business Studies I

Grade: 11

Credits: 5

Subject Code: Bus. 215

Lecture Hours: 160

### Introduction \_\_\_\_\_

Business Studies is a broad subject in the social sciences, allowing the in-depth study of a range of specialties such as accountancy, finance, organization, human resource management and marketing. To serve the same, the curriculum of this subject for Grades 11 and 12 has been prepared in line with the National Curriculum Framework-2076 to prepare the students for job market and for higher studies.

The main thrust of the course is to provide knowledge and skills to the students about management and its functions related to business. Establishing a proper linkage with the fundamental orientation of the attributes of Business Studies, this course also aims to impart in-depth knowledge so as to equip the students with workable tools and techniques of the management that ensures growth, success and sustainability of the business. Besides, the course aims to impart adequate knowledge and skills in drafting business letters. The curriculum also addresses some emerging issues of management. The value addition of this course is to prepare and enable the students in formulating business plans. The content of the business studies of Grade 11 and 12, thus, is a blend of theory and practice of different aspects of business management.

The curriculum includes the level-wise competencies, grade-wise learning outcomes, scope and sequence of contents along with the working hours, learning facilitation process, some suggested project activities and student assessment process.

### Level-wise Competencies \_\_\_\_\_

By the end of the grade 12, the students will have the following competencies.

1. Explain the foundational knowledge of business, including principles and practices of business management.
2. Identify the ground realities on the operational aspects of business.
3. Describe key functional areas of business management.
4. Identify key management functions of a business organization.
5. Demonstrate necessary skills to carry out business and office operations independently.
6. Develop creative behavior to implement noble ideas on business.
7. Draft business letters.
8. Prepare a business plan.

### Scope and sequence of Contents \_\_\_\_

S.N	Content Area	Elaboration of Contents	Working Hours
1	<b>Introduction to Business</b>	1.1 Business: an important human activity 1.2 Dimensions of business: service and commerce 1.3 Objectives of business 1.4 Functions of business 1.5 Business environment: meaning and components	10



2	<b>Business Idea Generation</b>	2.1 Introduction to creativity and innovation 2.2 Basics of creative Behavior 2.3 Sources of business ideas: existing product, government policies, research and development, business actors network (buyers, suppliers, channel members and consultants)	8
3	<b>Resource Mobilization</b>	3.1 Major resources: financial, physical, human and informational 3.2 Financial resources: equity and debt capital, fixed and working capital, venture capital, mutual fund 3.3 Physical resources (land and building, machinery and parts, furniture and fixtures) 3.4 Human resources (recruitment, selection and retention) 3.5 Informational resources (intranet, extranet and internet)	15
4	<b>Forms of business Ownership</b>	4.1 Introduction to common forms of business organizations 4.2 Forms of business ownership <b>a) Sole Trading Concern:</b> Introduction to sole trading concern; Features of sole trading concern; Reasons for starting sole trading concern; Procedure of registration and renewals of sole trading concern in Nepal <b>b) Partnership Firm:</b> Introduction to partnership firm; Features of partnership firm; Difference between sole trading concern and partnership firm; Reasons for starting partnership business; Challenges of partnership business; Partnership deed and its contents; Right and duties of partners; Procedure of registration and renewal of partnership form in Nepal; Modes of dissolution of partnership form in Nepal <b>c) Company:</b> Introduction to public and private company of company business; Features of company business; Reasons for starting company business; Challenges to company business; Registration process of a company in Nepal; Main documents of company in Nepal: memorandum of association, articles of association, prospectus, certificate of incorporation, certificate of commencement; Company meetings; Procedure of winding-up of a company <b>d) Co-operatives:</b> Introduction to co-operative organizations in Nepal; Features of co-operative organizations; Common forms of co-operative organizations; Procedure of registration and renewal of cooperatives in Nepal; Role of co-operatives in economic development of Nepal <b>e) Other Forms of Ownership:</b> Public enterprises: concept, features and roles; Multinational company: concept, features and roles 4.3 Factors influencing the choice of the form	48
5	<b>Business Ethics and Social Responsibility</b>	5.1 Introduction to business ethics 5.2 Ethical principles for business 5.3 Introduction to social responsibility of business 5.4 Areas of social responsibility	9

6	<b>Risk and Insurance</b>	6.1 Introduction to business risk 6.2 Role of insurance in business 6.3 General principles of insurance 6.4 Different types of insurance 6.5 Essentials of insurance contract	10
7	<b>Taxation</b>	7.1 Introduction to tax in business 7.2 Types of tax: direct tax & indirect tax 7.3 PAN: concept, registration process in Nepal	8
8	<b>Office Management</b>	8.1 Office: meaning, functions and importance 8.2 Information management: meaning and importance 8.3 Principles of information management 8.4 Role of computer applications in record management 8.5 Filing: meaning, purpose, types, management of electronic file 8.6 Indexing: meaning, purpose, types, management of electronic index	12
<b>Total</b>			<b>120</b>

### Suggested Practical/Project Activities

S.N	Content Area	Suggested Activities	Working Hours
1	1-2 (After the second content area)	Make a visit to an entrepreneur of your locality or any other place of convenience and write his/her story.	10
4	3-4 (After the fourth content area)	The school shall organize a field visit for students to a convenient business enterprise/office in its locality. Students conduct a brief survey identifying their forms of ownership/establishment, problems and other important aspects with justification.	10
5	5 (After the fifth content area)	Students prepare a write-up which includes suitable examples of at least one business organization of their locality meeting the social responsibilities, ethical aspects and risk factors of a business	10
8	6-8 (After the eighth content area)	Students visit a nearby enterprise/office to prepare an observational report on different facets of record management with reference to filing and indexing.	10
<b>Total</b>			<b>40</b>

**Notes:** The write up should be presented in the class and the updated paper will be kept in the exercise book for practical examinations. With reference to industrial visit (Unit 4), the field visit report should be prepared by the students-individually or in-group as per the instruction of the teacher. The length of the write up in practicum shall not be less than 800 words in standard A4 size paper)