**INDIAN SCHOOL AL WADI AL KABIR**

**DEPARTMENT OF COMMERCE**

**HOLIDAY HOMEWORK-XII**

**PROJECT WORK IN ACCOUNTANCY**

 It is expected that the Project Work will help the students in developing the skills to comprehend, analyse and interpret accounting data of the business firms and make it meaningful for taking business decisions.

**PRACTICAL Total Marks: 20**

Project file - 4 Marks

Written Test 12 Marks — One hour

Viva Voce - 4 Marks

 Objectives

To enable a student to complete the accounting process in real life business situations and apply the tools of analysis as per the syllabus for a comprehensive project.

To develop the competence of reading accounting data from quarterly or half yearly or annual reports of business firms and interpreting the information on the basis of given guidelines to present the desirable information in required format in the Project File for Specific Projects.

While evaluating the Project File, marks are to be awarded out of four, based on:

 Content

Coverage

Presentation

Interpretation and Conclusion.

Originality and Quality of work.

**Comprehensive Project-1**

Business proposal

Journals

Ledger

Trial Balance.

Trading & Profit/Loss A/c

Balance sheet

Ratio Analysis based on result (CR,QR,GPR,NPR,DER,ROI)

Reasons for ratio result

Conclusion

**Specific Project- 1**

**Comparative Analysis** based on income statement of 2018-19.of a Company.

Obtain the information from net or newspaper or annual report.

Compare quarterly, half yearly, nine monthly, yearly performance( any 2 out of 4 periods).

Graphical presentation.

Reasons for change in the performance.

Conclusion.

**Specific Project-2**

**Segment Analysis** based on segment report of 2018-19.

Present Revenue, NPBIT and capital employed of the segments in a common size statement

Graphical presentation.

Report on segment performance by calculating ROI/ROCE of each segment.

Conclusion.

**PROJECT WORK IN BUSINESS STUDIES**

**Introduction**

With the purpose to help the students understand the framework within which a business operates, and its interaction with the social, economic, technological and legal environment, the Project Work is to be done in Business Studies. The projects have been designed to allow students to appreciate that business is an integral component of society and help them develop an understanding of the social and ethical issues concerning them. By means of Project Work the students are exposed to life beyond textbooks giving them opportunities to refer materials, gather information, analyze it furtheo obtain relevant information anddecide what matter to keep.

**Objectives**

After doing the Project Work in Business Studies, the students will be able to do the following:

develop a practical approach by using modern technologies in the field of business and management;

 get an opportunity for exposure to the operational environment in the field of business management and related services; inculcate important skills of team work, problem solving, time management, information collection, processing, analysing and synthesizing relevant information to derive meaningful conclusions get involved in the process of research work; demonstrate his or her capabilities while working independently and make studies an enjoyable experience to cherish.

**Students are supposed to select one unit out of four and are required to make only ONE project from the selected unit. (Consist of one project of 20 marks)**

**Project One: Elements of Business Environment**

1. **Changes witnessed over the last few years on mode of packaging and its economic impact.**

a) The changes in transportation of fruits and vegetables such as cardboard crates being used in place of wooden crates, etc. Reasons for above changes.

b) Milk being supplied in glass bottles, later in plastic bags and now in tetra-pack and through vending machines.

c) Plastic furniture [doors and stools] gaining preference over wooden furniture.

d) The origin of cardboard and the various stages of changes and growth.

e) Brown paper bags packing to recycled paper bags to plastic bags and cloth bags.

f) Re use of packaging [bottles, jars and tins] to attract customers for their products.

g) The concept of pyramid packaging for milk.

h) Cost being borne by the consumer/manufacturer.

i) Packaging used as means of advertisements.

2**.** The reasons behind changes in the following:

Coca – Cola and Fanta in the seventies to Thums up and Campa Cola in the eighties to Pepsi and Coke in nineties.

The students are to enquire about

a) Reasons of stopping the manufacturing of the above mentioned drinks in India THEN.

b) The introduction of Thums up and Campa cola range.

c) Re entry of Coke and introduction of Pepsi in the Indian market.

d) Factors responsible for the change.

e) Other linkages with the above.

f) Leading brands and the company having the highest market share.

g) Different local brands venturing in the Indian market.

h) The rating of the above brands in the market.i) The survival and reasons of failure in competition with the international brands.

j) Other observations made by the students

3. Changing role of the women in the past 25 years relating to joint families, nuclear families, women as a bread earner of the family, changes in the requirement trend of mixers, washing machines, micro wave and standard of living.

4. The changes in the pattern of import and export of different Products.

5. The trend in the changing interest rates and their effect on savings.

6. A study on child labour laws, its implementation and consequences.

7. The state of ‘anti plastic campaign,’ the law, its effects and implementation.

8. The laws of mining /setting up of industries, rules and regulations, licences required for running that business.

9. Social factors affecting acceptance and rejection of an identified product. (Dish

washer, Atta maker, etc)10. What has the effect of change in environment on the types of goods and services?

The students can take examples like:

a) Washing machines, micro waves, mixers and grinder.

b) Need for crèche, day care centre for young and old.

c) Ready to eat food, eating food outside, and tiffin centres.

11. Change in the man-machine ratio with technological advances resulting in change of cost structure.

**II. Project Two: Principles of Management**

The students are required to visit any one of the following:

1. A departmental store.

2. An Industrial unit.

3. A fast food outlet.

4. Any other organisation approved by the teacher.

**They are required to observe the application of the general Principles of management**

**advocated by Fayol.**

Fayol’s principles

1. Division of work.2. Unity of command.3. Unity of direction.4. Scalar chain5. Espirit de corps

6. Fair remuneration to all.7. Order.8. Equity.9. Discipline10. Subordination of individual interest to general interest.11. Initiative.12. Centralization and decentralisation.13. Stability of tenure.

 **OR**

**They may enquire into the application of scientific management techniques by F.W. Taylor in the unit visited.**

Scientific techniques of management.

1. Functional foremanship.2. Standardisation and simplification of work.3. Method study.4. Motion Study.5. Time Study.6. Fatigue Study7. Differential piece rate plan.

**III. Project Three: Stock Exchange**

The purpose of this project is to teach school students the values of investing and utilising the stock market. This project also teaches important lessons about the economy, mathematics and financial responsibility. The basis of this project is to learn about the stock market while investing a specified amount of fake money in certain stocks. Students then study the results and buy and sell as they see fit.

This project will also guide the students and provide them with the supplies necessary to successfully monitor stock market trends and will teach students how to calculate profit and loss on stock. The project work will enable the students to: understand the topics like sources of business finance and capital market understand the concepts used in stock exchange inculcate the habit of watching business channels, reading business journals/newspapers and seeking information from their elders.

The students are expected to:

a) Develop a brief report on History of Stock Exchanges in India. (your country)

b) Prepare a list of at least 25 companies listed on a Stock Exchange.

c) To make an imaginary portfolio totalling a sum of Rs. 50,000 equally in any of the 5 companies of their choice listed above over a period of twenty working days.

The students may be required to report the prices of the stocks on daily basis and present it diagrammatically on the graph paper. They will understand the weekly holidays and the holidays under the Negotiable Instruments Act. They will also come across with terms like closing prices, opening prices, etc. During this period of recording students are supposed to distinctively record the daily and starting and closing prices of the week other days under the negotiable instrument act so that they acquire knowledge about closing and opening prices. The students may conclude by identifying the causes in the fluctuations of prices. Normally it would be related to the front page news of the a business journal, for example,

Change of seasons.

 Festivals.

 Spread of epidemic.

 Strikes and accidents

 Natural and human disasters.

 Political environment.

 Lack of faith in the government policies.

 Impact of changes in government policies for specific industry.

 International events.

 Contract and treaties at the international scene.

 Relations with the neighbouring countries.

 Crisis in developed countries, etc.

The students are expected to find the value of their investments and accordingly rearrange their portfolio. The project work should cover the following aspects;

1. Graphical presentation of the share prices of different companies on different dates.

2. Change in market value of shares due to change of seasons, festivals, natural and human disasters.

3. Change in market value of shares due to change in political environment/ policies of various countries/crisis in developed countries or any other reasons

4. Identify the top ten companies out of the 25 selected on the basis of their market value of shares.It does not matter if they have made profits or losses.

**IV. Project Four: Marketing**

1. Adhesives2. Air conditioners3. Baby diapers4. Bathing Soap5. Bathroom cleaner6. Bike

7. Blanket8. Body Spray9. Bread10. Breakfast cereal11. Butter12. Camera13. Car14. Cheese spreads

15. Chocolate16. Coffee17. Cosmetology product18. Crayons19. Crockery20. Cutlery21. Cycle22. DTH

23. Eraser24. e-wash25. Fairness cream26. Fans27. Fruit candy28. Furniture29. Hair Dye30. Hair Oil

31. Infant dress32. Inverter33. Jams34. Jeans35. Jewellery36. Kurti 37. Ladies bag38. Ladies footwear

39. Learning Toys40. Lipstick41. Microwave oven42. Mixers43. Mobile 44. Moisturizer45. Music player46. Nail polish47. Newspaper48. Noodles49. Pen50. Pen drive51. Pencil52. Pickles53. Razor

54. Ready Soups55. Refrigerator 56. RO system57. Roasted snacks58. Salt 59. Sarees60. Sauces/ Ketchup

61. Shampoo62. Shaving cream63. Shoe polish 64. Shoes65. Squashes66. Suitcase/ airbag67. Sunglasses

68. Tea69. Tiffin Wallah70. Toothpaste71. Wallet72. Washing detergent73. Washing machine74.Washing powder75. Water bottle76. Water storage tank77. WipesAny more as suggested by the teacher.

 **The identified product should not be items whose consumption/use is discouraged by the society and government like alcohol products/pan masala and tobacco products, etc.**

**Identify one product/service from the above which the students may like to manufacture/provide**

**Now the students are required to make a project on the identified product/service keeping in mind the following:**

1. Why have they selected this product/service?

2. Find out ‘5’ competitive brands that exist in the market.

3. What permission and licences would be required to make the product?

4. What are your competitors Unique Selling Proposition.[U.S.P.]?

5. Does your product have any range give details?

6. What is the name of your product?

7. Enlist its features.

8. Draw the ‘Label’ of your product.

9. Draw a logo for your product.

10. Draft a tag line.

11. What is the selling price of your competitor’s product?

(i) Selling price to consumer

(ii) Selling price to retailer

(iii) Selling price to wholesaler

What is the profit margin in percentage to the

 Manufacturer.

 Wholesaler.

 Retailer.

12. How will your product be packaged?

13. Which channel of distribution are you going to use? Give reasons for selection?

14. Decisions related to warehousing, state reasons.15. What is going to be your selling price?

(i) To consumer

(ii) To retailer

(iii) To wholesaler

16. List 5 ways of promoting your product.

17. Any schemes for

(i) The wholesaler

(ii) The retailer

(iii) The consumer

18. What is going to be your ‘U.S.P?

19. What means of transport you will use and why?

20. Draft a social message for your label.

21. What cost effective techniques will you follow for your product.

22. What cost effective techniques will you follow for your promotion plan.

At this stage the students will realise the importance of the concept of marketing mix and

the necessary decision regarding the four P’s of marketing.

 Product , Place , Price , Promotion

On the basis of the work done by the students the project report should include the

following:

1. Type of product /service identified and the (consumer/industries) process involve there in.

2. Brand name and the product.

3. Range of the product.

4. Identification mark or logo.

5. Tagline.

6. Labeling and packaging.

7. Price of the product and basis of price fixation.

8. Selected channels of distribution and reasons thereof.

9. Decisions related to transportation and warehousing. State reasons.10. Promotional techniques used and starting reasons for deciding the particular technique.

11. Grading and standardization.

**Presentation and Submission of Project Report**

At the end of the stipulated term, each student will prepare and submit his/her project report.

**Following essentials are required to be fulfilled for its preparation and submission.**

**1. The total length of the project will be of 25 to 30 pages.**

**2. The project should be handwritten.**

**3. The project should be presented in a neat folder.**

**4. The project report should be developed in the following sequence-**

 **Cover page should include the title of the Project, student information, school and year.**

 **List of contents.**

 **Acknowledgements and preface (acknowledging the institution, the places visited and the persons who have helped).**

 **Introduction. Topic with suitable heading.**

 **Planning and activities done during the project, if any.**

 **Observations and findings of the visit.**

**Conclusions (summarized suggestions or findings, future scope of study).**

 **Photographs (if any).**

 **Appendix**

 **Teacher’s observation.**

 **Signatures of the teachers.**

 At the completion of the evaluation of the project, it should be punched in the centre so that the report may not be reused but is available for reference only. The project will be returned after evaluation. The school may keep the best projects.

 **ASSESSMENT**

**Allocation of Marks = 20 Marks**

**The marks will be allocated under the following heads:**

**1 Initiative, cooperativeness and participation 2 Mark**

**2 Creativity in presentation 2 Mark**

**3 Content, observation and research work 4 Marks**

**4 Analysis of situations 4 Marks**

**5 Viva 8 Marks**

**Total 20 Marks**

**Project Work in Economics**

* **Students are supposed to pick any ONE of the two suggested projects.**
1. **Project (Option One): What’s Going Around Us**

The purpose of this project is to –

* Enable the student to understand the scope and repercussions of various Economic events and happenings taking place around the country and the world. (eg. The Dynamics of the Goods & Services Tax and likely impacts on the Indian Economy or the Economics behind the Demonetization of 500 and 1000 Rupee Notes and the Short Run and Long Run impact on the Indian economy.)
* Probe deeper into concepts learnt in classes XI and XII, analyse and evaluate real world economic scenarios using theoretical constructs and arguments.
* Provide an opportunity to the learner to develop economic reasoning and acquire analytical skills to observe and understand the economic events.
* Make students aware about the different economic developments taking place in the country and across the world.
* Develop the understanding that there can be more than one view on any economic issue and to develop the skill to argue logically with reasoning.
* Compare the efficacy of economic policies and their respective implementations in real world situations and analyse the impact of Economic Policies on the lives of common people.
* Provide an opportunity to the learner to explore various economic issues both from his/her day to day life and also issues which are of broader perspective.
	+ **Expectations** of the project work are that:
		- Learners will complete only ONE project in academic session.
		- Project should be of 3,500 – 4,000 words (excluding diagrams and graphs), preferably hand-written.
		- It will be an independent, self-directed piece of study.
* ***Scope of the project:*** Student may work upon the following lines:
1. Introduction
2. Details of the topic
3. Pros and Cons of the economic event/happening
4. Major criticism related to the topic (if any)
5. Students’ own views/perception/ opinion and learning from the work
6. Any other valid idea as per the perceived notion of the student who is actually working and presenting the Project-Work.

OR

 

* ***Mode of presentation and submission of the Project:***

At the end of the stipulated term, each student will present the work in the Project

File (with viva voce) to the external examiner.

* ***Marking Scheme:*** Marks are suggested to be given as –

 **S. No. Heading Marks Allotted**

 1. Relevance of the topic 3

 2. Knowledge Content/Research Work 6

 3. Presentation Technique 3

 4. Viva 8

**Total 20 Marks**

* **Suggestive List**
1. Disinvestment policy
2. Digital India – Step towards the future
3. Make in India – The way ahead
4. Bumper production – Boon or Bane for the farmer
5. Organic farming – Back to the nature

**II. Project (Option Two): Analyse any concept from the syllabus**

The purpose of this project is to –

* To expose the student to the rigour of the discipline of economics in a systematic way.
* Develop interest of the students in the concepts of Economic theory and application of the concept to the real life situations.
* Provide opportunity to the learners to develop economic reasoning *vis-a-vis* to the given concept from the syllabus.
* Impact of Economic Theory/ Principles and concepts on the lives of common people
* Enable the students to understand abstract ideas, exercise the power of thinking and to develop his/her own perception
* Compare the efficacy of economic policies in real world situations
* ***Scope of the project:***

Following essentials are required to be fulfilled in the project.

Explanation of the concept:

1. Meaning and Definition
2. Application of the concept
3. Diagrammatic Explanation (if any)
4. Numerical Explanation related to the concept etc. (if any)
5. Students’ own views/perception/ opinion and learning from the topic.
* ***Mode of presentation and submission of the Project:***

At the end of the stipulated term, each student(s) will present their work in the Project File (with viva voce) to the external examiner.

* ***Marking Scheme:***

**S. No. Heading Marks Allotted**

 1. Relevance of the topic 3

 2. Knowledge Content/Research Work 6

 3. Presentation Technique 3

 4. Viva 8

**Total 20 Marks**

* **Suggested List**
1. Role of RBI in Control of Credit
2. Government budget and its components
3. Exchange rate determination – Methods and Techniques
4. Waste management in India – Need of the hour
5. Silk Route – Revival of the past

**PROJECT WORK IN ENTREPRENEURSHIP**

**Project Details**

1. Students will have to fulfill the following as a part of the project work:

I. Market survey- 10 marks

II. Business plan - 10 marks

III. Practical written paper - 5 marks

IV. Viva - 5 marks

**Total 30 marks**

2. **The students are supposed to submit the fair project work as completed by them on the following topics:**

 1. Conduct a simple market research with the objective of estimating demand for an existing product in the market. Students will have to give an innovative suggestion to the product. Conduct a survey for a new innovative product.

1. Preparation of Business Plan

3. **Project details are as follows**:

1. The project should be done individually.

2. The project should be hand written in white one side ruled sheet or single colored sheets only.

3. Page limit – 20 to 25.

4. **Format of presentation of business plan and entrepreneur profile**:

a) External cover page

b) Acknowledgement

c) Executive summary

d) Index

e) Introduction to the topic (Introduction, objectives)

f) Market survey

g) Business plan-explaining each and every aspect given in project details

h) Conclusion and recommendation

i) Photographs

j) Bibliography

1. **Guide lines for business plan:**

 1) Your business idea: (Main product or service)

2) Name of your business, its logo and tagline

3) Are there similar products or services in the market?

4) What is your competitive advantage and what is your unique selling proposition (USP)?

5) Your marketing plan:

a) Your market research plan (Describe your competitor, demand for your product/service

– is it available or you think you can create it?)

Talk about at least 3 competitors if it is an existing product. If it is a new product, then analyse the demand for the product.

b) Your target customers and how will you reach them?

Example: children, teenager, homemaker, working persons etc.

c) Your advertising and promotion ideas

Just mention the tools of promotion mix which you will be using.

d) Packaging (if applicable)

e) Distribution (How do you intend reaching your customers?)

Channel of distribution – direct and indirect

f) What does quality mean for your product or service?

6) What is the cost per unit of your product or service? Also, show the computation or

explain the logic.

7) What is your selling price and your reason for it?

8) Give details of your start–up costs here.

1) Land 2) Building

3) Computers 4) Equipment

5) Machinery 6) Vehicles

7) Vessels 8) Software

9) Inauguration ceremony 10) Raw material

11) Salary 12) Rent advance

9) How would you meet your startup costs (be realistic)?

10) What are the likely risk factors in your business and how do you plan to mitigate them?

11) Suppose it is now a year since you started your business. Give us one month's profit and loss statement for the first month of the second year to cover the following main items:

(All figures to be for one whole month.)

12) What is the break-even point of your business? Show the computation assuring the selling price and units which will be sold.