National Curriculum of Pakistan 2026

INTRODUCTION TO BUSINESS

Grade 11

NATIONAL CURRICULUM COUNCIL WING
MINISTRY OF FEDERAL EDUCATION AND
PROFESSIONAL TRAINING, ISLAMABAD
GOVERNMENT OF PAKISTAN

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Acknowledgement

The National Curriculum Council (NCC) Wing, Ministry of Federal Education and Professional Training, Government of Pakistan, presents the National Curriculum of Introduction to Business for Grade XI. This curriculum reflects our collective commitment to provide a coherent, relevant, and forward-looking framework for business and commerce education, fostering knowledge, skills, competencies, and professional capabilities to meet evolving academic, professional, and societal needs.

In response to emerging national priorities, global educational trends, and the evolving needs of our learners, the curriculum has been carefully developed to ensure conceptual clarity, and enhanced alignment with 21st-century competencies.

The development process involved extensive consultation with subject experts, curriculum specialists, university professors, teachers, assessment bodies. This curriculum also supports uniform standards of education across provinces and regions while allowing contextual flexibility in implementation.

The National Curriculum Council Wing acknowledges the invaluable contributions of all experts, reviewers, educators, and institutions who participated in development process. Their dedication and professional insight have been instrumental in shaping a curriculum that aspires to excellence, equity, and relevance.

We are confident that this Curriculum will serve as a strong foundation for improving the quality of commerce education in Pakistan and nurturing a generation of economically literate, analytical, and responsible citizens.

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Introduction

Overview

Introduction to Business is a foundational course designed to provide Grade XI students with a thorough understanding of how business enterprises are formed, structured, financed, and operated. Intended for students with no prior business education, the course covers the objectives and forms of business — with particular depth on joint stock companies — together with business operations, marketing, human resource management, financial institutions, entrepreneurship, and the legal framework within which businesses are formed and governed. It provides a sound foundation for undergraduate study in commerce and for students who intend to pursue entrepreneurship after completing their Intermediate in Commerce (I.Com) programme.

Rationale

In today's dynamic economy, early exposure to the principles of business is essential for informed citizenship and productive economic participation. This course develops both conceptual understanding and practical skills, enabling students to understand business structures, governance, and functions, and to reason about ethical and legal responsibilities. The expanded treatment of forms of business and joint stock companies — covering registration and incorporation, liability, sources of finance, stock-exchange listing and share trading, and the causes of business closure — equips students for undergraduate studies in company law, accounting, and management, as well as for establishing and governing their own enterprises.Course Objectives

By the end of this course, students will be able to:

- Explain the objectives, sectors, stakeholders, and external environment of business activity.
- Identify and compare the forms of business ownership and modern arrangements such as franchising, with particular depth on joint stock companies — their registration, finance, stock-exchange listing, and the causes of business closure.
- Describe production, marketing, and human resource functions and apply their core principles.
- Explain the types and functions of financial institutions and how businesses use banking services and credit.
- Explain entrepreneurial concepts and apply ethical considerations to business decisions..
- Explain the legal framework governing the formation and governance of businesses in Pakistan.

Section 1: SLO Classification Matrix (Revised Bloom's Taxonomy)

The following matrix presents the distribution of all 70 Student Learning Outcomes (SLOs) across the six cognitive levels of the Revised Bloom's Taxonomy (Anderson and Krathwohl, 2001). Each SLO is classified by its primary cognitive demand. The counts are derived directly from the outcomes listed in Section 4.

Domain	Domain Name	SLOs	Remembering	Understanding	Applying	Analysing	Evaluating	Creating
A	Understanding Business Activity	7	1	2	2	2	0	0
B	Forms of Business and Joint Stock Companies	12	2	4	1	2	3	0
C	Business Operations	10	2	4	3	0	1	0
D	Marketing	11	1	4	2	2	1	1
E	Human Resources in Business	9	1	4	2	1	1	0
F	Financial Institutions in Business	8	1	4	1	1	1	0
G	Entrepreneurship and the Modern Startup	8	1	2	2	1	1	1
H	Legal Foundations of Business	5	1	2	1	0	1	0
	Total	**70**	**10**	**26**	**14**	**9**	**9**	**2**
	Percentage	**100%**	**14.3%**	**37.1%**	**20.0%**	**12.9%**	**12.9%**	**2.9%**

Key observations: The matrix is derived directly from the classified outcomes to maintain consistency with the curriculum content.. The distribution provides substantial emphasis on cognitive processes beyond remembering and understanding: Applying accounts for 20% of outcomes, while Applying, Analysing, Evaluating, and Creating together account for 48.7%., while Understanding accounts for approximately 37% of the outcomes, with other outcomes requiring application, analysis, evaluation, and creation.. The SLOs within the domains progress across appropriate cognitive levels, and all six cognitive levels are represented across the course as a whole.. The assessment weightage in Section 5 reinforces this emphasis so that examination questions, including short case studies, test application, analysis, and evaluation rather than recall alone.

Section 2: Suggested Domain-Wise Weightage

The following table presents each domain's share of the total SLO count alongside a suggested content weightage for assessment and textbook coverage. The content weightage reflects both the number of SLOs and the relative importance and complexity of each domain.

Domain	Domain Name	No. of SLOs	% of Total SLOs	Suggested Content Weightage
A	Understanding Business Activity	7	10.0%	11%
B	Forms of Business and Joint Stock Companies	12	17.1%	18%
C	Business Operations	10	14.3%	13%
D	Marketing	11	15.7%	15%
E	Human Resources in Business	9	12.9%	12%
F	Financial Institutions in Business	8	11.4%	11%
G	Entrepreneurship and the Modern Startup	8	11.4%	12%
H	Legal Foundations of Business	5	7.1%	8%
	Total	**70**	**100%**	**100%**

Note: The suggested content weightage is indicative and may be adjusted by examination boards within a range of ±5%. Domain B carries the highest weightage as it covers the core structures, governance, financing, and stock-exchange activities of business enterprises.. Ethical considerations (approximately 5% of the total) are embedded within the relevant domains and assessed within them rather than as a separate block.

Section 3: Bloom's Taxonomy Action Verbs with Course-Specific Examples

The following table lists recommended action verbs for each cognitive level of the Revised Bloom's Taxonomy, with examples specific to this course. The cognitive level of an SLO should be determined by the nature and complexity of the task, not by the action verb alone..

Cognitive Level	Action Verbs	Course-Specific Examples
Remembering	Define, Identify, List, Name, State, Recall, Recognise, Label	Define business activity. Identify the forms of business ownership. List the sources of company finance. Name the laws governing business formation.
Understanding	Explain, Describe, Classify, Discuss, Summarize, Distinguish, Interpret, Exemplify	Explain limited and unlimited liability. Describe the incorporation of a company. Explain how share prices fluctuate. Describe digital marketing channels.
Applying	Apply, Demonstrate, Prepare, Use, Illustrate, Simulate, Calculate, Show	Apply business-formation law to a scenario. Calculate added value or share returns. Apply the product life cycle to a product. Prepare a job advertisement and CV.
Analysing	Analyse, Differentiate, Examine, Contrast, Categorise, Compare	Analyse how stakeholder interests vary across ownership forms. Compare pricing strategies. Compare traditional and digital marketing methods.
Evaluating	Evaluate, Assess, Justify, Critique, Judge, Recommend, Defend	Assess the risks of a stock-exchange listing. Evaluate a recruitment method for a workplace. Assess the most suitable production method for a product.
Creating	Construct, Design, Produce, Formulate, Develop, Compose, Devise	Construct a chart of sectors and example businesses. Develop a mini business plan. Design a promotional campaign with a digital channel.

Important: The verb 'Understand' is not an acceptable action verb for SLOs because it is neither observable nor measurable; use 'Explain', 'Describe', 'Classify', or 'Discuss' instead. Similarly, 'Know' should be replaced with 'Define', 'Identify', 'State', or 'List'.

Section 4: Progression Grid — Domains and Student Learning Outcomes

Domain A: Understanding Business Activity

Standard: *Understand the objectives, sectors, stakeholders, and external environment in which businesses operate, and how businesses create value.*

Benchmark: *Define business objectives and describe the sectors of economic activity; explain how ethics and corporate social responsibility shape objectives; apply the concept of added value; and analyse how stakeholder interests and external economic and political conditions shape business decisions.*

SLO Code	Student Learning Outcomes	Cognitive Level
Students will be able to:		
ITB-11-A-01	Define business activity and identify the financial objectives (e.g., profit, growth, market share) and non-financial objectives (e.g., social responsibility, employee welfare) that businesses pursue.	Remembering
ITB-11-A-02	Describe the primary, secondary, and tertiary sectors of economic activity, with relevant local and national examples.	Understanding
ITB-11-A-03	Explain how ethical considerations and corporate social responsibility (CSR) shape a business's objectives and its treatment of stakeholders.	Understanding
ITB-11-A-04	Apply the concept of added value to a simple business example, showing how a business raises the value of its inputs and why added value matters to its survival.	Applying
ITB-11-A-05	Illustrate the sectors of economic activity through a chart or diagram using examples of local businesses to show the structure of business activity.	Applying
ITB-11-A-06	Analyse how the interests and degree of influence of internal and external stakeholder groups vary across different forms of business ownership..	Analysing
ITB-11-A-07	Analyse how changes in the external environment — economic conditions, political and policy instability, technology, and globalization — affect business decisions and the survival of firms.	Analysing

Domain B: Forms of Business and Joint Stock Companies

Standard: *Understand the forms of business ownership and modern operating arrangements, with with particular emphasis on the formation and financing of joint stock companies, the stock exchange, and the causes and consequences of business closure.*

Benchmark: *Identify the forms of ownership and sources of company finance; describe incorporation, liability, the listing and share-trading process, and the causes of business closure; apply share-trading concepts; analyse the case for incorporation and modern expansion methods; and evaluate ownership form, financing choice, and survival options under economic and political shocks.*

SLO Code	Student Learning Outcomes	Cognitive Level
Students will be able to:		
ITB-11-B-01	Identify the main forms of business ownership — sole proprietorship, partnership, and joint stock company (private and public limited) — and state the key features of each.	Remembering
ITB-11-B-02	Identify the main sources of finance available to a joint stock company, including ordinary shares, preference shares, debentures, retained earnings, and bank borrowing.	Remembering
ITB-11-B-03	Describe the process of registering and incorporating a joint stock company, including promotion, the Memorandum of Association, the Articles of Association, and the certificates of incorporation and commencement of business.	Understanding
ITB-11-B-04	Explain the concept of limited and unlimited liability and its significance for the owners of each form of business.	Understanding
ITB-11-B-05	Explain the process by which a public limited company is listed on a stock exchange and shares are subsequently traded in Pakistan, including the purpose of an Initial Public Offering (IPO), the roles of the SECP, Pakistan Stock Exchange (PSX), brokers and Central Depository Company (CDC), and the risks associated with share trading.	Understanding
ITB-11-B-06	Explain the meaning of business closure and the winding up of a company, and outline the principal causes that force firms in Pakistan to cease operations, including economic recession, political and policy instability, loss of market demand, and insolvency.	Understanding
ITB-11-B-07	Apply share-trading concepts to a simple shareholding by calculating capital gain or loss and dividend income and showing how changes in supply and demand affect share prices..	Applying

SLO Code	Student Learning Outcomes	Cognitive Level
ITB-11-B-08	Analyse the advantages and disadvantages of operating as a joint stock company, including limited liability, access to finance, the separation of ownership and control, and the governance obligations of a board of directors and an annual general meeting (AGM).	Analysing
ITB-11-B-09	Compare the modern arrangements for operating and expanding a business — franchising, joint ventures, and licensing — and explain the circumstances in which a business would choose each.	Analysing
ITB-11-B-10	Evaluate, for a given business scenario, the most appropriate form of business ownership, justifying the recommendation with reference to liability, finance, and control.	Evaluating
ITB-11-B-11	Evaluate, for a given business, the advantages and risks of raising finance through a stock-exchange listing as compared with retained earnings or bank borrowing, and **recommend the most appropriate financing option**	Evaluating
ITB-11-B-12	Evaluate, for a business affected by an economic or political shock, the options available to survive or exit — such as cost reduction, restructuring, or voluntary winding up — and recommend a justified course of action.	Evaluating

Domain C: Business Operations

Standard: *Understand production processes, productivity, quality, and technology, and apply this knowledge to improve operations and select appropriate production methods responsibly.*

Benchmark: *Identify production and quality methods; explain productivity, lean production, quality, and responsible operations; apply productivity and technology improvements and illustrate a production flow; and assess the most suitable production method for a product.*

SLO Code	Student Learning Outcomes	Cognitive Level
Students will be able to:		
ITB-11-C-01	Identify the types of production processes — job, batch, and flow production — with suitable examples of each.	Remembering
ITB-11-C-02	Identify basic quality assurance and quality control methods used to monitor product and service standards.	Remembering
ITB-11-C-03	Explain productivity and methods by which a business can improve it, including training, technology, and process improvement.	Understanding
ITB-11-C-04	Describe the role of lean production methods, particularly Just-In-Time (JIT), in reducing waste and improving operational efficiency.	Understanding
ITB-11-C-05	Explain why maintaining quality standards is critical to reputation, customer satisfaction, and competitiveness.	Understanding
ITB-11-C-06	Explain the importance of ethical and environmentally responsible operations, including ethical sourcing, sustainability, and consumer safety.	Understanding
ITB-11-C-07	Apply the concept of productivity by calculating output per worker in a simple case and **selecting an appropriate practical measure to improve productivity**..	Applying
ITB-11-C-08	**Apply** an appropriate form of technology or automation to a given business scenario, showing how it would improve operations..	Applying
ITB-11-C-09	Illustrate a simple production flow diagram, or conduct a classroom simulation, to demonstrate how goods move through the stages of production from input to output.	Applying
ITB-11-C-10	Assess, for a given product, whether job, batch, or flow production is the most suitable method, justifying the choice with reference to cost, volume, and flexibility.	Evaluating

Domain D: Marketing

Standard: *Understand how businesses apply marketing strategies, the marketing mix, and digital marketing to meet customer needs ethically and compete effectively.*

Benchmark: *Define marketing and describe distribution, ethical advertising, and digital marketing; apply the product life cycle and segmentation; compare pricing strategies and traditional versus digital methods; evaluate a promotional and pricing approach; and develop a marketing plan.*

SLO Code	Student Learning Outcomes	Cognitive Level
Students will be able to:		
ITB-11-D-01	Identify the key promotional methods — advertising, branding, and special offers — used to build customer awareness and support sales.	Remembering
ITB-11-D-02	Explain marketing and explain its central role in identifying and satisfying customer needs profitably.	Understanding
ITB-11-D-03	Describe the main distribution channels, including retailers, wholesalers, and e-commerce platforms, and the role of each in reaching consumers.	Understanding
ITB-11-D-04	Explain the principles of ethical and truthful advertising and the consequences of deceptive or misleading marketing.	Understanding
ITB-11-D-05	Explain the concept of digital marketing and describe its main channels — social media marketing, search engine marketing, email marketing, and content marketing — and their growing role in reaching customers.	Understanding
ITB-11-D-06	Apply the product life cycle to a real product, identifying its current stage and suggesting an appropriate marketing response for that stage.	Applying
ITB-11-D-07	Apply market segmentation to a given market by dividing it into segments based on age, location, or income, and selecting a suitable target segment for a product.	Applying
ITB-11-D-08	Compare common pricing strategies — cost-plus, penetration, and skimming — explaining the conditions under which each is most appropriate.	Analysing

SLO Code	Student Learning Outcomes	Cognitive Level
ITB-11-D-09	Compare traditional and digital marketing methods in terms of cost, reach, audience targeting, and measurability for a small business.	Analysing
ITB-11-D-10	Evaluate the suitability of a chosen promotional mix and pricing strategy for a specific product and target market, justifying the recommendation.	Evaluating
ITB-11-D-11	Develop a simple marketing plan or promotional campaign for a product, identifying the target market, pricing approach, the elements of the marketing mix, and at least one digital marketing channel.	Creating

Domain E: Human Resources in Business

Standard: *Understand how businesses recruit, train, and motivate employees to improve performance, with attention to the fair and ethical treatment of staff.*

Benchmark: *Identify employment types; explain recruitment, motivation theories, and ethical employment practices; apply training principles and prepare recruitment documents; analyse recruitment methods; and evaluate recruitment and motivation choices for a workplace situation.*

SLO Code	Student Learning Outcomes	Cognitive Level
Students will be able to:		
ITB-11-E-01	Identify the types of employment — full-time, part-time, and temporary — and state the key features of each.	Remembering
ITB-11-E-02	Explain the key recruitment methods and associated documents, including the job description, the person specification, and the curriculum vitae (CV).	Understanding
ITB-11-E-03	Explain the importance of employee motivation in improving productivity, reducing staff turnover, and achieving organizational goals.	Understanding
ITB-11-E-04	Describe Maslow's Hierarchy of Needs and Herzberg's Two-Factor Theory, explaining how each relates to motivation in the workplace.	Understanding
ITB-11-E-05	Explain the importance of the fair and ethical treatment of employees, including non-discrimination, fair pay, and safe working conditions.	Understanding
ITB-11-E-06	**Apply** appropriate induction or on-the-job training principles to a described employee situation, showing how the selected training activities would build competence.	Applying
ITB-11-E-07	Prepare a sample job advertisement and a curriculum vitae (CV) for a selected job role, applying an understanding of recruitment documentation.	Applying
ITB-11-E-08	Differentiate between internal and external recruitment, analysing the advantages and disadvantages of each method.	Analysing
ITB-11-E-09	Evaluate the suitability of a given recruitment method or motivation approach for a described workplace situation, justifying the recommendation.	Evaluating

Domain F: Financial Institutions in Business

Standard: *Understand the types, functions, and economic role of financial institutions in Pakistan and how businesses use banking services and credit to finance their operations.*

Benchmark: *Identify financial institutions and explain their functions, the role of the State Bank of Pakistan, and the banking services used by businesses; simulate a business banking process; analyse how access to credit shapes financing decisions; and evaluate which banking facilities suit a business's needs.*

SLO Code	Student Learning Outcomes	Cognitive Level
Students will be able to:		
ITB-11-F-01	Define financial institutions and identify the main types operating in Pakistan — the central bank, conventional commercial banks, Islamic banks, development finance institutions, microfinance institutions, investment banks, and non-banking financial institutions (NBFIs).	Remembering
ITB-11-F-02	Explain the significance of financial institutions in the economy and describe the principal functions of each type, including their role in the economic development of Pakistan.	Understanding
ITB-11-F-03	Explain the role of the State Bank of Pakistan (SBP) as the central bank, including the conduct of monetary policy and its impact on business financing, the issuance of currency, the regulation of the banking system, and the maintenance of financial stability.	Understanding
ITB-11-F-04	Explain how financial institutions support businesses through credit, investment, and advisory services.	Understanding
ITB-11-F-05	Describe the main banking facilities and services available to businesses and explain their role in business financing and operations, including accounts, borrowing facilities, trade finance, digital banking, fund-transfer services, and advisory services.	Understanding
ITB-11-F-06	Simulate the process of applying for a business loan or opening a business bank account using sample forms or online templates.	Applying
ITB-11-F-07	Analyse how access to banking services and credit influences a firm's financing decisions and the conduct of its operations.	Analysing
ITB-11-F-08	Evaluate which banking facilities (for example, an overdraft compared with term loan) best suit a described business's short-term and long-term financing needs, justifying the choice.	Evaluating

Domain G: Entrepreneurship and the Modern Startup

Standard: *Understand the entrepreneurial mindset and the modern startup journey, and apply business-model, financing, and evaluation tools to develop and pitch a viable enterprise idea.*

Benchmark: *Identify entrepreneurial characteristics and the role of startups in the digital economy; describe the startup journey; apply a business-model framework and determine an appropriate source of startup finance; analyse the causes of failure and the building of resilience; evaluate the viability of an idea; and develop and pitch an original startup plan.*

SLO Code	Student Learning Outcomes	Cognitive Level
Students will be able to:		
ITB-11-G-01	Identify the characteristics and mindset of successful entrepreneurs, including creativity, innovation, calculated risk-taking, resilience, leadership, and the ability to spot opportunities.	Remembering
ITB-11-G-02	Explain the role of entrepreneurship and startups in driving economic growth, creating employment, and fostering innovation, including the opportunities of the modern digital economy such as e-commerce, freelancing, and the gig economy in Pakistan.	Understanding
ITB-11-G-03	Describe the stages of launching a startup, from spotting and validating an opportunity, through building a simple business model and arranging finance, to going to market and monitoring performance.	Understanding
ITB-11-G-04	Apply a simple business-model framework (for example, the Business Model Canvas) to map the key elements of a startup idea — its value proposition, target customers, revenue streams, and main costs.	Applying
ITB-11-G-05	Apply knowledge of startup financing to determine an appropriate source of finance for a given business idea, considering options such as personal savings and bootstrapping, microfinance, bank loans, angel investment, venture capital, and crowdfunding.	Applying
ITB-11-G-06	Analyse the principal causes of startup failure — including weak cash flow, lack of market demand, and economic or political shocks — and the strategies entrepreneurs use to build resilience and adapt.	Analysing
ITB-11-G-07	Evaluate the viability of a startup idea by weighing the market opportunity, competition, costs, and risks, and justify whether and how it should proceed.	Evaluating
ITB-11-G-08	Develop and pitch a startup plan for an original product or service, specifying the value proposition, target market, marketing approach, estimated startup costs, and intended source of finance.	Creating

Domain H: Legal Foundations of Business

Standard: *Understand the legal framework governing the formation and governance of businesses in Pakistan.*

Benchmark: *Identify the principal business laws and describe the relevant provisions of the Partnership Act 1932 and the Companies Act 2017; apply this knowledge to a business-formation scenario; and evaluate the appropriate legal form and registration steps for a given case..*

SLO Code	Student Learning Outcomes	Cognitive Level
Students will be able to:		
ITB-11-H-01	Name the principal laws governing the formation of businesses in Pakistan, including the Partnership Act 1932 and the Companies Act 2017.	Remembering
ITB-11-H-02	Describe the key provisions of the Partnership Act 1932 relevant to the formation and registration of a partnership and the rights and duties of partners.	Understanding
ITB-11-H-03	Describe the essential features of the Companies Act 2017 relating to the incorporation, classification, and governance of companies in Pakistan.	Understanding
ITB-11-H-04	Apply knowledge of business-formation law to a simple scenario, identifying the relevant legal provisions and the obligations they create.	Applying
ITB-11-H-05	Evaluate a business-formation scenario to determine the most appropriate legal form and the registration steps that would be required, justifying the recommendation.	Evaluating

Section 5: Suggested Assessment Scheme and Weightage of Cognitive Levels

Annual Assessment Scheme

The annual assessment for Introduction to Business (Grade XI) comprises a single written examination, Paper I, covering all domains. The total is 100 marks, distributed as follows:

Component	Description	Marks
Multiple Choice Questions (MCQs)	Objective items sampled across all domains to test knowledge and understanding.	20
Short Answer Questions	Concise responses testing understanding and application; may include brief case-based items.	50
Long (Extended) Questions	Three structured questions of 10 marks each (3 × 10), including short case studies requiring application, analysis, and evaluation.	30
	Total	**100**

Suggested Weightage of Cognitive Levels

(With variation ±5%)

Cognitive Level (Bloom's Taxonomy)	Weightage Percentage
Remembering	12%
Understanding	32%
Applying	22%
Analysing	16%
Evaluating	12%
Creating	6%
Total	**100%**

Rationale for the Six-Block Weightage Allocation

Remembering (12%): A measured share of recall items ensures that basic vocabulary, forms of ownership, and key terms are assessed without reducing the course to memorization.

Understanding (32%): Students must grasp the concepts behind business functions; understanding is assessed substantially but is deliberately weighted below its share of the curriculum so that marks shift toward higher-order, case-based demands.

Applying (22%): A large share of assessment requires students to apply concepts to concrete tasks — calculating added value, productivity, and share returns; applying the product life cycle and segmentation; preparing recruitment documents; and applying business-formation law to scenarios.

Analysing (16%): Analysis is assessed through stakeholder analysis across ownership forms, the case for incorporation, comparison of pricing, recruitment, and marketing options, and examination of how credit access and external shocks influence firms.

Evaluating (12%): Evaluation items require students to recommend a form of ownership or financing, judge survival or exit options under economic and political shocks, assess production and recruitment choices, and evaluate the viability of a startup idea.

Creating (6%): Creating-level outcomes are assessed through written synthesis tasks such as developing a marketing plan or promotional campaign and developing a startup plan.

Section 6: Suggested Teaching–Learning Strategies

Introduction to Business is a concept-based and application-oriented subject that develops students' understanding of how business enterprises are formed, structured, financed, and operated. Effective teaching connects business theory with real-world enterprise practice to build awareness, critical thinking, and responsible decision-making.

Effective Teaching Should Focus on

- **Conceptual Understanding:** Ensuring students internalize business concepts, functions, and terminology rather than memorizing definitions.
- **Application of Concepts:** Emphasizing real situations such as company formation, recruitment, marketing decisions, banking processes, and entrepreneurial activities.
- **Student-Centered Learning:** Encouraging active participation through discussions, role-plays, case studies, and project-based activities.
- **Integration of Technology:** Using digital resources, multimedia, and online platforms (e.g., DigiSkills.pk for digital marketing) to enhance understanding and workplace relevance.

Instructional Techniques

- **Problem-Based Learning (PBL):** Students analyse real or simulated business problems such as ethical conflicts, marketing decisions, recruitment scenarios, or company-governance situations.
- **Collaborative Learning:** Group case-study analysis, marketing-plan development, and mock Annual General Meetings to promote teamwork and communication.
- **Inquiry-Based Learning:** Encouraging students to explore business concepts through questioning, investigation, and comparison.
- **Differentiated Instruction:** Adapting strategies to varied learning abilities through guided tasks, visual aids, and enrichment activities.
- **Activity-Based and Experiential Learning:** Using role-plays, simulations, presentations, and mini-projects to demonstrate real-world business processes.

Section 7: Suggested Teaching–Learning Resources

(A) The Textbook

In most Pakistani colleges, the government-prescribed textbook remains the primary teaching and learning resource. An effective textbook for this course should:

- Present content that is well-planned, logically sequenced, and aligned with the approved curriculum.
- Explain business concepts using relatable examples from local, national, and global contexts.
- Balance theoretical explanations with activities, case studies, and illustrative examples.
- Use clear, concise, and student-friendly language appropriate to the HSSC-I level.
- Encourage critical thinking, discussion, and awareness of real-world business issues.

Guidelines for Authors

While writing the textbook, authors should ensure that the content aligns with the objectives of the National Curriculum of Pakistan, suits the cognitive level of the students, is of reasonable length, progresses logically from simple to complex, and is free from ambiguity and error. Authors should also ensure that every table, chart, diagram, and illustration is properly labelled and explained.

(B) Teacher's Manual

A comprehensive Teacher's Manual should include lesson plans aligned with domains, benchmarks, and SLOs; suggested strategies and classroom activities; case studies, simulations, and role-play ideas; formative and summative assessment techniques with model answers and marking guidelines; guidance for integrating digital tools; and suggestions for remediation and enrichment.

(C) Digital Resources and AI Tools

When used responsibly and under teacher guidance, digital and AI tools can strengthen understanding, engagement, and independent learning. Suggested digital resources may include reputable platforms such as DigiSkills.pk for digital marketing and entrepreneurial skills, Khan Academy for relevant foundational concepts, and appropriate video-based resources on business functions and entrepreneurship.. AI-assisted tools may support concept clarification, case-study generation, practice and self-assessment, and teacher design of aligned assessment items. AI-generated content should be critically reviewed for accuracy, relevance, and appropriateness. The use of AI should support and enhance classroom instruction, not replace teacher guidance.

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NOTIFICATION

F. No.1-1/2025/NCC(Acad). In exercise of the powers conferred under Section 3(2)(a) of the Federal Supervision of Curricula, Textbooks and Maintenance of Standards of Education Act, 1976, the competent authority, i.e., the Director, NCC Wing, Ministry of Federal Education and Professional Training (M/o FE&PT), has approved National Curriculum of Pakistan (NCP–2026) for Commerce Group Grade (XI -XII) for the subjects **Quantitative Reasoning Grade - XI, Business Accounting Grade - XI, Introduction to Business Grade -XI , Business Economics Grade -XII, Trade and Commerce Grade -XII** and **Business Finance Grade -XII.**

This curriculum shall be implemented in all public and private educational institutions within the Islamabad Capital Territory (ICT), and in educational institutions under the Federal Government across the country, w.e.f academic year 2027. The curriculum can be downloaded from official website of the National Curriculum Council Wing M/o FE & PT, at www.ncc.gov.pk

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(Assistant Educational Advisor)

NATIONAL CURRICULUM COUNCIL WING

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