



GOVERNMENT OF SINDH  
SCHOOL EDUCATION & LITERACY DEPARTMENT

Karachi, dated the 1<sup>st</sup>, October, 2025.

**NOTIFICATION**

**NO. SELD/HCW/18/2018:** In compliance with the Section 3, sub-section (4), (e) of Sindh School Education Standards & Curriculum Act 2014, Sindh Act No. IX of 2015. School Education & Literacy Department, Government of Sindh is pleased to accord **No Objection Certificate for 'Sindh Curriculum for Accounting, Grade XI-XII (Commerce Group), in accordance to develop Textbooks aligned with the Newly Developed Curriculum for (Commerce Group),** after review by the Curriculum Development & Review Committee constituted for Accounting subject for Grade XI-XII, notified by School Education & Literacy Department, Government of Sindh.

- ZAHID ALI ABBASI-  
SECRETARY TO GOVERNMENT OF SINDH

**NO. SELD/HCW/18/2018:**

Karachi, dated the 1<sup>st</sup>, October 2025.

**A copy for information and necessary action to:**

1. The Chairman, Sindh Textbook Board, Jamshoro.
2. The Director, Directorate of Curriculum, Assessment & Research, Jamshoro.
3. The Director, Directorate of Non-Formal Education, Sindh Karachi
4. The P.S to Secretary School Education & Literacy Department, Govt: of Sindh, Karachi.
5. The official website.
6. The office file.

  
SECTION OFFICER (CURRICULUM) / K  
For SECRETARY TO GOVERNMENT OF SINDH.



SCHOOL EDUCATION &  
LITERACY DEPARTMENT  
GOVT. OF SINDH





Sindh Curriculum

# ACCOUNTING

(Commerce Group)

Grade XI – XII

2025



GOVERNMENT OF SINDH  
SCHOOL EDUCATION & LITERACY DEPARTMENT  
DIRECTORATE OF CURRICULUM, ASSESSMENT & RESEARCH SINDH





## Preamble

In pursuance of quality education for all and in alignment with the National Curriculum of Pakistan, the Directorate of Curriculum, Assessment and Research (DCAR) Sindh introduces the Sindh Curriculum for Accounting Grade XI – XII (Commerce Group) 2025. In a world where knowledge evolves at an unprecedented pace, this Curriculum reaffirms our commitment to equipping the children of Sindh with contemporary knowledge, critical thinking, 21st-century skills, competencies in technology and artificial intelligence empowering them to thrive provincially, nationally and globally.

This curriculum marks a deliberate shift from rote memorization to conceptual understanding, analytical thinking, student-centered approaches and real-world application. Our aim is to foster creativity, strengthen problem-solving abilities and inspire a passion for lifelong learning. While aligned with national standards and global best practices, this Curriculum remains deeply rooted in the rich cultural and social context of Sindh.

The Curriculum serves as a comprehensive roadmap for all stakeholders, including educators, textbook developers, assessment experts and school leaders. It features clearly articulated standards, benchmarks and grade-wise Student Learning Outcomes (SLOs) that act as measurable milestones for student progress. With strong vertical and horizontal alignment, the curriculum builds on prior learning, promotes cross-disciplinary connections and prepares students for both academic achievement and real-life challenges.

To ensure effective implementation, the Curriculum provides detailed guidelines for instruction, textbook and teacher guide development and student assessment. These components work in harmony to support a coherent and practical application of the curriculum across classrooms.

The development of this curriculum was a deeply collaborative and consultative process involving a diverse group of experts, practicing teachers, academicians and partners from both the public and private sectors. Their collective insight was instrumental in shaping a Curriculum that is contextually relevant, age appropriate and responsive to the needs of learners.

The ink never dries on a curriculum; it is an ongoing journey. As such, this is a living document, open to periodic review and refinement. We welcome and encourage feedback from all users to ensure it continues to evolve in line with the educational aspirations of Sindh.

**Noor Ahmed Khoso**

Director,  
Directorate of Curriculum,  
Assessment & Research, DCAR-  
Sindh, Jamshoro

# 1. Introduction

In alignment with the constitutional commitment of the Directorate of Curriculum, Assessment & Research (DCAR) Sindh to quality education, this curriculum addresses the critical need for an updated and modern Accounting Curriculum for HSC (Commerce Group). In a rapidly globalizing and technologically advanced economy, accounting functions as the universal language of business. Therefore, this curriculum is designed to cultivate fluency in this language, fostering the financial literacy and ethical principles that are essential for navigating commerce, finance and entrepreneurship and for making meaningful contributions to sustainable economic development.

The curriculum is designed to be practical and relevant, linking core concepts to real-world career paths in auditing, financial analysis, corporate management and public service. By mastering accounting principles, students will learn to interpret financial data, make informed decisions and maintain legal and ethical standards. The learning journey is structured to be progressive, starting with the fundamentals of managing finances for a small local business and building toward the complexities of corporate accounting, transitioning from manual methods to modern accounting software and digital ledgers.

## 1.1 Rationale

The development of this Accounting Curriculum is driven by the recognition that accounting education must evolve to meet the demands of a modern economy. As Sindh and Pakistan navigate the challenges of digital transformation and global markets, the need for financial transparency, accountability and integrity has become paramount. Consequently, the role of the accountant has shifted decisively from traditional record-keeping to strategic financial analysis and ethical oversight. This curriculum directly addresses this evolution by integrating timeless foundational principles with essential modern competencies in computerized accounting and data analysis, preparing students to become responsible and effective financial professionals.

## 1.2 Vision and Aims of the Curriculum

Our vision is to cultivate financially smart and ethically responsible professionals. We will achieve this through a dynamic curriculum that moves beyond rote learning to build deep conceptual understanding and analytical expertise, equipping graduates to lead and innovate in a data-driven global economy.

This curriculum aims to empower students with the following knowledge, skills and values:

### Knowledge and Conceptual Understanding

- Understand the purpose of accounting in businesses, non-profit organizations and society.
- Master core accounting concepts, principles and terminologies, including financial transactions, the accounting cycle and financial reporting.
- Recognize the interdisciplinary connections between accounting, economics, technology (e.g., computerized systems) and business ethics.

## Skills

- Develop higher-order thinking to critically analyze financial statements, solve business problems and make logical, data-driven decisions.
- Master practical accounting techniques using both manual processes and digital tools, such as accounting software and spreadsheets.
- Strengthen investigative and collaborative skills through hands-on simulations, case studies and group projects.

## Attitudes and Values

- Internalize the principles of integrity, transparency and ethical accountability in all financial practices.
- Foster respect for diversity, social responsibility and regulatory compliance in business.
- Cultivate an appreciation for sustainable financial strategies and a commitment to lifelong learning in a constantly evolving economic landscape.

## 1.3 Guiding Principles

This curriculum marks a deliberate shift from rote memorization to a student-centered, skills-focused approach. Its design is guided by the following principles:

- **Focus on Conceptual Understanding:** Focusing on a deep understanding of core processes, like the accounting equation and cycle, over the simple recall of definitions, enabling students to apply principles in new situations.
- **Inquiry-Based and Student-Centered Learning:** Engaging students as active participants who explore financial case studies, analyze transactions and construct their own understanding through guided inquiry.
- **Skills-Based Education:** Balancing content knowledge with the development of 21st-century skills, including analytical thinking, digital literacy and ethical judgment, to prepare students for modern, performance-based assessments.
- **Outcome-Focused Design:** Structuring the curriculum around clear and measurable Standards, Benchmarks and Student Learning Outcomes (SLOs) to ensure a logical and progressive learning path.
- **Integration and Coherence:** Building on knowledge from previous grades while creating clear connections with related subjects like Economics, Business Studies and Commercial Geography.
- **Depth over Breadth:** Prioritizing mastery of foundational concepts such as the accounting equation, adjusting entries and financial statements to build lasting expertise.

## 1.4 Curriculum Development Process

This curriculum is the product of a rigorous, collaborative and multi-stage development process led by the Directorate of Curriculum, Assessment & Research (DCAR) Sindh. A Provincial Review Committee, comprising practicing teachers, academicians, curriculum specialists and assessment professionals, guided this comprehensive undertaking.

The process began with a thorough needs assessment, which included a critical review of the existing curricula, a comparative analysis against regional and international standards and

extensive consultations with the Sindh Textbook Board and teacher trainers. Crucially, this research phase incorporated widespread feedback from teachers and other key stakeholders to ground the curriculum in real-world needs.

Informed by this evidence, the committee established the curriculum's core philosophy, standards and benchmarks. This foundation guided the iterative cycles of drafting, reviewing and refining the core syllabus, including its learning outcomes, assessment patterns and guidelines for textbooks, teaching strategies and professional development. This approach ensured the final document is relevant, high-quality and fully aligned with the educational aspirations of Sindh.

## 1.5 Major Changes and Key Features

This updated curriculum brings important changes to improve student learning. It features clearer and more measurable learning goals that emphasize hands-on skills, like creating bank reconciliations and making adjusting entries. The material is arranged in a logical, step-by-step sequence, as shown in the Progression Grid, allowing students to start with basic ideas in Grade XI such as an introduction to accounting and advance to more complex subjects in Grade XII, like accounting for joint stock companies. Throughout the curriculum, key themes like ethical principles, digital citizenship and modern skills are integrated seamlessly. The document also offers strong guidance for developing engaging textbooks, practical guides and reliable assessments. It includes specific weightings for each domain to help with teaching and evaluation. Additionally, it promotes using examples and case studies from the local business scene in Sindh. Finally, a clear plan for ongoing teacher training is provided to help educators adopt student centered approaches.

## 1.6 Organization of the Curriculum Document

The curriculum is systematically structured into distinct levels to facilitate ease of use. Domains refer to broad areas of study, such as Business Transactions and the Accounting Equation. Standards represent overarching objectives describing what students should comprehend and accomplish within a domain. Benchmarks serve as critical learning milestones that learners are expected to reach at various stages.

Student Learning Outcomes (SLOs) encompass specific skills and knowledge tied to grade level that can be observed and assessed effectively. These elements, along with comprehensive sections on evaluation methods, instructional strategies, textbook development, and Continuous Professional Development (CPD) for educators combine seamlessly to create an integrated framework designed for contemporary accounting education.

## 2. Progression Grid

<b>Grade XI (Domain A to F)</b>
<b>Domain A: Introduction to Accounting (Basic concepts and terminologies)</b>
<b>Standard I: Students should be able to</b> develop a keen understanding of Key terms, Concepts Accounting Principles and be able to summarize and analyze an entity's financial transactions.
<b>Benchmark I:</b> Students should demonstrate a comprehensive understanding of accounting, encompassing the systematic processes of recording, summarizing, analyzing and reporting financial transactions and information, while recognizing its pivotal role in structuring and facilitating the organization of financial data and effectively measuring and monitoring an entity's financial performance and soundness.
<b>PoA-11-A-01:</b> Define Book Keeping and Accounting as the systematic process of recording, analyzing and reporting financial transactions and information.
<b>PoA-11-A-02:</b> Explain the role of accounting in providing a structured framework for organizing financial data.
<b>PoA-11-A-03:</b> Describe how accounting helps in measuring and monitoring the financial performance and strength of an entity and conducting a basic financial statements analysis.
<b>Benchmark II:</b> Students should understand fundamental terminologies of accounting in order to build the basic concept of an accounting information system. Besides that, some basic accounting principles.
<b>PoA-11-A-04:</b> Define and explain essential accounting terms, including: Assets, Liabilities, Equity/Capital, Revenue/Income, Expenses  Principles & Concepts: IAS/IFRS, FASB, GAAP, Business Entity Concept, Going Concern, Matching Principle, Historical Cost, Objectivity
<b>PoA-11-A-05:</b> Differentiate between various types of accounts such as: Current assets vs. non-current assets, Current liabilities vs. non-current liabilities.
<b>PoA-11-A-06:</b> Analyze business transactions by using accounting terminology.

### **Domain B: Business Transactions and Accounting Equation**

**Standard 1: Students should be able to** identify different types of business entities, such as sole proprietorship, partnership and corporation, which are engaged in different economic events or activities that occur within business operations and involve the exchange of goods, services, or assets for money or other forms of consideration.

**Standard 2: Students should also be able to** understand the accounting equation, often referred to as the fundamental equation of accounting, is the basis for double-entry bookkeeping. First year accounting includes sole proprietorship business only

<b>Benchmark I:</b> Students should be able to categorize the types of business entities (sole proprietorship, partnership and Company).
<b>PoA-11-B-01:</b> Define sole proprietorship as a business owned and operated by a single individual.
<b>PoA-11-B-02:</b> Define a partnership as a business structure in which two or more individuals or entities share ownership and management responsibilities.
<b>PoA-11-B-03:</b> Define a corporation as a legal entity that is separate from its owners, known as shareholders or stockholders.
<b>Benchmark II:</b> Students should be able to comprehend the basic accounting equation <b>Assets = Liabilities + Owner's Equity</b> (which is a building block of principles of accounting.)
<b>PoA-11-B-04:</b> Define the accounting equation as the fundamental principle in accounting that states: Assets = Liabilities + Owner's Equity.
<b>PoA-11-B-05:</b> Identify each component of the accounting equation: Assets: Define assets as the resources owned or controlled by a business with future economic benefits.
<b>PoA-11-B-06:</b> Liabilities: Define liabilities as the obligations or debts of a business to external parties.
<b>PoA-11-B-07:</b> Owner's Equity: Define owner's equity as the residual interest in the assets of the business after deducting liabilities, representing the owner's ownership stake.
<b>PoA-11-B-08:</b> Use the concept of balance within the accounting equation, emphasizing that the equation must always be in equilibrium. <i>[Note: This includes understanding the rules of debit and credit for Assets, Liabilities, Owner's Equity, Expenses, and Revenues.]</i>
<b>Benchmark III:</b> Students should be able to analyze the effect of transactions on the accounting equation, including the impact of increase, decrease, or no effect on this equation.
<b>PoA-11-B-09:</b> Describe how business transactions impact the accounting equation, with the emphasis on how transactions increase or decrease assets, liabilities and owner's equity.
<b>PoA-11-B-10:</b> Illustrate examples of common business transactions and their effects on the accounting equation.
<b>PoA-11-B-11:</b> Prepare and solve basic accounting equations to calculate missing components when given two of three variables (Assets, Liabilities, owner's equity) or (Expenses, Revenues and Profit / loss)
<b>Benchmark IV:</b> Students should be able to illustrate business transactions and their impact on financial position.
<b>PoA-11-B-12:</b> Define a financial transaction as an event that involves the exchange of assets, liabilities or owner's equity within a business.
<b>PoA-11-B-13:</b> Classify various types of business transactions, including revenue, expenses, asset acquisition, liability incurrence and owner's equity changes.

**PoA-11-B-14:** Explain the importance of accurately recording transactions for financial reporting and decision-making.

**Domain C: Recording and Reporting Financial Transactions (Accounting Cycle)**

**Standard 1:** Students should be able to record and report financial transactions that involve capturing, summarizing and communicating the financial activities of a business.

**Benchmark I:** Students should be able to apply a double-entry accounting system to record business transactions.

**PoA-11-C-01:** Describe the double-entry system of accounting and comparison with single entry.

**PoA-11-C-02:** Explain the purpose of the double-entry accounting system.

**PoA-11-C-03:** Identify the components of a double-entry accounting system, including accounts, debits, credits and the general ledger.

**PoA-11-C-04:** Distinguish between debits and credits in the context of double-entry accounting.

**Benchmark II:** Students should be able to analyze the journalizing of business transactions.

**PoA-11-C-05:** Explain the purpose of journalizing (General Journal) transactions in accounting, which is to record and organize systematically.

**PoA-11-C-06:** Describe how journal entries serve as the first step in the accounting process, providing a chronological record of activities.

**PoA-11-C-07:** Create journal entries for various types of financial transactions, including sales, purchases, expenses and other transactions.

**Benchmark III:** Students should be able to demonstrate posting transactions to ledger accounts with balancing and footing.

**PoA-11-C-08:** Explain the purpose of ledger accounts in the accounting process, which is to maintain detailed and organized records.

**PoA-11-C-09:** Identify and select appropriate ledger accounts for posting journal entries, including concepts of balancing accounts. i.e; **Skeleton form of T-Account, Standard form of Account, Running Balance Form**

**PoA-11-C-10:** Apply double-entry principles when posting entries, ensuring debits and credits, normal balancing and footing accounts.

**PoA-11-C-11:** Demonstrate how ledger accounts reflect the dual aspects of each transaction.

**Benchmark IV:** Students should be able to illustrate the preparation of a trial balance.

**PoA-11-C-12:** Define a trial balance as an accounting record listing and summarizing ledger account balances.

**PoA-11-C-13:** Explain the primary purposes of a trial balance: verify accuracy and ensure debits equal credits.

**PoA-11-C-14:** Illustrate the sequence of accounts in trial balance and format including columns for account names, debit and credit balance.

### **Domain D: Adjusting Entries and Financial Statements**

**Standard 1: Students should be able to** prepare adjusting entries at the end of an accounting period to ensure that the financial statements accurately reflect the company's financial position and performance.

**Benchmark I:** Students should be able to analyze the types of adjusting entries (accruals, deferrals and estimates) in order to update the accounting records.

**PoA-11-D-01:** Explain the purpose of adjusting entries.

**PoA-11-D-02:** Describe the basic types of adjusting entries: accruals, deferrals (prepaid expense and unearned revenue), depreciation, bad debts (income statement approach) and inventory.

**PoA-11-D-03:** Prepare adjusting entries of accruals accounting for both revenue and expenses.

**PoA-11-D-04:** Estimate adjusting entries, such as depreciation expense and allowance for doubtful accounts. (Also mention Closing entry for Merchandise Inventory)

**PoA-11-D-05:** Preparation of Adjusted Trial balance. Concepts of real and nominal accounts. Closing entries, opening entry and reversing entries.

**Benchmark II:** Students should be able to prepare income statements (revenue, expenses, net income) for trading businesses and services.

**PoA-11-D-06:** Define an income statement as a financial statement reporting revenue, expenses and net income (or loss) over a specific period.

**PoA-11-D-07:** Identify the key components of an income statement, including Revenue, Expenses and Net Income (or Net Loss). Also differentiate between income statement for Trading and service business

**PoA-11-D-08:** Explain the importance of presenting revenues and expenses in a specific order for financial reporting.

**Benchmark III:** Students should be able to prepare a balance sheet (assets, liabilities and owner's equity).

**PoA-11-D-09:** Define a balance sheet as a financial statement providing a snapshot of financial position, detailing assets, liabilities and owner's equity.

**PoA-11-D-10:** Identify the key components of a balance sheet, including Assets, Liabilities and Owner's Equity.

**PoA-11-D-11:** Describe the format of a balance sheet, separating assets into current and non-current, followed by liabilities and owner's equity.

**PoA-11-D-12:** Demonstrate the ability to prepare a balance sheet for given data, accurately categorizing and calculating components.

**Domain E: Accounting for Subsidiary Books, Banking Transactions and Bills of Exchange**

**Standard 1: Students should be able to** explain Subsidiary Books, Banking Transactions and Bills of Exchange.

**Benchmark I:** Students should be able to demonstrate other books of original entry:

Cash Book Three Column

Petty Cash Book

Purchases Day Book/Journal

Sales Day Book/Journal

Purchases return Day Book/journal

**PoA-11-E-01:** Describe subsidiary journals as specialized accounting records used to record specific transaction types.

**PoA-11-E-02:** Identify various types of subsidiary books/journals

**Cash transactions** include:

Cash Book/Petty Cash Book.

**On account/credit transactions** include:

Sales Day Book/Journal

Sales Returns Day Book/Journal

Purchases Day Book/Journal

Purchases return Day Book/journal

**PoA-11-E-03:** Explain the format of each subsidiary book, specifying the columns and information recorded.

**PoA-11-E-04:** Demonstrate the above-mentioned specific types of transactions in the appropriate subsidiary books

**Benchmark II:** Students should be able to assess preparing a Bank Reconciliation Statement (adjusted and corrected form) along with adjusting entries.

**PoA-11-E-05:** Explain Bank Reconciliation Statement, what do credit and debit balance in bank statement mean?

Reasons of discrepancies in the cash book and bank statement records. Concept of overdraft.

**Bank Statement**

Outstanding/unpresented/unpaid cheques

Uncleared/late deposit/deposit in transit

**Cash Book**

**Cheques returned, dishonored or marked NSF**

Services charges/column and cash book, Direct Deposit, Services charges, Amount credited and debited by bank but not recorded in Cash Book

In addition to this overcasted and undercasted cheques to be explained and their treatment.

<b>PoA-11-E-06:</b> Prepare bank reconciliation statements to review and reconcile transactions, verify account balances and identify errors and discrepancies. Also pass adjusting entries.
<b>Benchmark III:</b> Students should be able to understand the different types of errors and their recording in General Journal.
<b>PoA-11-E-07:</b> Types of errors: Error of omission, Error of principle, Error of commission, Error of compensation, Error of Reversal, Error of transposition
<b>PoA-11-E-08:</b> Explain the errors affecting trial balance and not affecting trial balance.
<b>PoA-11-E-09:</b> Recording correcting entries in general journal.
<b>Benchmark IV:</b> Students should be able to understand the concepts related to Bills of Exchange.
<b>PoA-11-E-10:</b> Describe a bill of exchange as a negotiable instrument.
<b>PoA-11-E-11:</b> Explain the key parties involved in a bill of exchange, including the drawer, drawee and payee.
<b>PoA-11-E-12:</b> Differentiate between various types of bills of exchange, including: Promissory Notes, Trade Bills.
<b>PoA-11-E-13:</b> Apply the accounting procedure for recording a bill of exchange transactions in General Journal regarding: Discounting Dishonouring Normal payment at maturity

<b>Domain F: Introduction to Computerized accounting.</b>
<b>Standard 1:</b> Students should be able to understand and apply computerized accounting systems and software applications in business operations.
<b>Benchmark I:</b> Students should be able to understand the concepts related to Computerized Accounting System and apply using software (i.e. MS Excel, QuickBooks, Peachtree rebranded as Sage 50 etc.) [ <b>Note:</b> Teacher's Guide should emphasize that the <i>principles</i> of using such software are more important than mastery of a specific brand, as software changes frequently.]
<b>PoA-11-F-01:</b> Describe the requirement for computer applications in business.
<b>PoA-11-F-02:</b> Explain the basic concepts related to practical application of recording process by using different basic software i.e. M.S Excel, QuickBooks, Sage 50 (formerly Peachtree) etc.
<b>PoA-11-F-03:</b> Preparation of following key financial reports by using a spreadsheet or accounting software. (i) Chart of Accounts (ii) Mapping of Accounts (iii) Recording of invoices of purchase and sales (iv) Posting of cash/Bank transactions (v) Posting of transactions related to Expenses (vi) Reconciliation of bank, A/c Receivable and A/c Payable

<b>Grade XII (Domain G to L)</b>
<b>Domain G: Accounting for Non-Profit Organizations and Accounting for Incomplete Records</b>
<b>Standard 1: Students should be able to</b> explain the accounting for Non-Profit Concerns: Income and Expenditure Account; Receipts and Payments Accounts and Balance Sheet. Students will understand the single-entry system, its calculation of profit and loss, statement of affairs and conversion of single entry into double entry account.
<b>Benchmark I:</b> Students should be able to understand basic accounting principles to effectively record, report and analyze financial transactions in non-profit organizations. They must also be taught the difference between technical and conceptual treatment and methodology.
PoA-12-G-01: Define the concept of non-profit organizations.
PoA-12-G-02: Differentiate between profit and non-profit organizations with examples.
PoA-12-G-03: Express the terms and concepts used in non-profit organizations and why they are different from each other. For example: Surplus Deficit Accumulated Fund Subscription/ Donations/ Membership Fee
PoA-12-G-04: List down the major sources and applications of funds of non-profit organizations.
<b>Benchmark II:</b> Students should be able to describe the income and expenditure accounts of non-profit organizations.
PoA-12-G-05: Define the income and expenditure accounts of non-profit organizations.
PoA-12-G-06: Differentiate between receipts and payments; income and expenditure and why they are different in terms of concepts.
PoA-12-G-07: Prepare income and expenditure accounts.
PoA-12-G-08: Prepare the balance sheet of a non-profit organization.
<b>Benchmark III:</b> Students should be able to understand the concepts of Accounting for Incomplete Records/Single Entry System and why it is different from double entry system.
PoA-12-G-09: Define the concept of accounting for incomplete records/single entry system with examples.
PoA-12-G-10: Describe the characteristics and features of accounting for incomplete records/single entry system.
PoA-12-G-11: Identify the limitations and scope of accounting for incomplete records/single entry system.

<b>Benchmark IV:</b> Students should be able to demonstrate calculation of profit and loss account, statement of affairs and conversion of single entry into double entry system.
PoA-12-G-12: Define the statement of affairs and distinguish it from the balance sheet.
PoA-12-G-13: Calculate the capital at the end and capital at the start of the business.
PoA-12-G-14: Prepare profit and loss account and statement of affairs including adjustments.
PoA-12-G-15: Convert a single entry into a double entry account.

<b>Domain H: Depreciation, its Nature and Methods of Calculation</b>
<b>Standard 1: Students should be able to</b> develop a keen understanding of plant assets, depreciation, its nature and widely used methods of calculation of depreciation along with a grassroot understanding of the concepts of Amortization and depletion.
<b>Benchmark I:</b> Students should be able to explore in greater depth the accounting issues surrounding plant assets and discuss intangible assets. What different accounting principles must be taken into consideration while recording tangible assets and depreciation.
PoA-12-H-01: Define plant assets.
PoA-12-H-02: Determine the cost of plant assets.
PoA-12-H-03: Distinguish between capital expenditures and revenue expenditures. Effects of wrong treatment on financial accounting records.
PoA-12-H-04: Classify the major categories of plant assets: 1. Tangible plant assets. 2. Intangible plant assets. 3. Natural resources.
<b>Benchmark II:</b> Students should be able to demonstrate the concepts of depreciation, its nature and the types of depreciation methods.
PoA-12-H-05: Define the concept of depreciation.
PoA-12-H-06: Differentiate between depreciation, depletion and amortization. Concepts related to salvage/residual value book value life
PoA-12-H-07: Compute the cost price and depreciable cost of fixed tangible assets.
PoA-12-H-08: Compute depreciation by the straight-line, Declining-balance method, Sum of Years' Digit Method, Working Hours Method, Production Output Method, Revaluation Method. Pass adjusting and closing entries to record depreciation. Maintain Plant asset account, Allowances for Depreciation account, Depreciation Expense account. Prepare a partial balance sheet. General Journal entries for amortization and depletion. Disposal through sale.

<b>Domain I: Accounting for Partnership</b>
<b>Standard I: Students should be able to</b> develop their understanding of the principles and practices of partnership business, including agreement, formation, admission, division of profit and loss, retirement and dissolution.
<b>Benchmark I:</b> Students should be able to know the basic concepts and theory related to Partnership business.
PoA-12-I-01: Define partnership business.
PoA-12-I-02: Classify the kinds of partnership.
PoA-12-I-03: Describe essential elements of partnership agreement/deed.
<b>Benchmark II:</b> Students should be able to explain the formation of a partnership business.
PoA-12-I-04: Define the concept of formation of a running business of partnership.
PoA-12-I-05: Record the formation by partners' investment in general journal. Prepare initial balance sheet
<b>Benchmark III:</b> Students should be able to understand how profit and loss are distributed among partners (on different bases in terms of ratios). Fixed capital and fluctuating capital method.
PoA-12-I-06: Calculate business net worth and record a set of journal entries for the formation of partnership business.
PoA-12-I-07: Prepare the initial balance sheet of a partnership business.
PoA-12-I-08: Define the concepts of profit and loss in partnership business.
PoA-12-I-09: Determine the profit and loss sharing ratios as per the partnership agreement. On the basis of: Beginning capital ratio Ending capital ratio Average of capital ratio At agreed ratios or percentages Equally
PoA-12-I-10: Prepare a profit and loss distribution summary.
PoA-12-I-11: Record profit and loss distribution in general journals of the business.
<b>Benchmark IV:</b> Students should be able to understand the admission of a new partner into the business.
PoA-12-I-12: Express conditions under which a new partner is admitted into the business.
PoA-12-I-13: Differentiate between admission through purchase and investment.
PoA-12-I-14: Compute the capital of new partners under Direct purchase of interest from the partner. Also record in General Journal. And by investment method under: Equal to book value; More than or less than book value (Bonus, Goodwill, Revaluation, Bonus and goodwill both).

PoA-12-I-15: Prepare a balance sheet after the admission of a new partner into the business.
<b>Benchmark V:</b> Students should be able to describe the different ways of recording and computing retirement of a partner.
PoA-12-I-16: Define the concept and condition of retirement in partnership.
PoA-12-I-17: Record the general entries for the Retirement of a partner at a par value, at more/less than book value (Bonus, Goodwill, Revaluation) and sale of interest method.
PoA-12-I-18: Prepare Balance Sheet post-retirement.
<b>Benchmark VI:</b> Students should be able to understand the process of liquidation of a partnership firm.
PoA-12-I-19: Express the conditions under which a partnership firm is dissolved.
PoA-12-I-20: Differentiate between liquidation of the firm and dissolution of a partnership agreement. Differentiate the concept of personally solvent and insolvent.
PoA-12-I-21: Record transactions in a general journal for liquidation process.
PoA-12-I-22: Posting to the partners' capital account, cash and realization account. Prepare a liquidation summary.

<b>Domain J: Accounting for Joint Stock Companies</b>
<b>Standard I: Students should be able to</b> gain knowledge of joint stock companies (also known as a corporation), which are owned by shareholders. It is a legal entity separate from its owners.
<b>Benchmark I:</b> Students should be able to explore in greater depth the accounting issues related to Joint Stock Companies.
<b>PoA-12-J-01:</b> Define a joint stock company and its characteristics. Differentiate between public and private company limited.  Explain the procedure of formation of a company (an overview)
<b>PoA-12-J-02:</b> Recording of transactions in general journal regarding: Issuance of shares/ Initial Public offering. Equal/over and Under subscription Shares issued at par, premium and discount. Shares issued for the acquisition of assets, settlement of liabilities, preliminary expenses etc.
<b>PoA-12-J-03:</b> Define debenture and its features Recording of issuance of debentures in general journal in terms of: Issued at par Issued at premium Issued at discount Premium on redemption Loss on redemption

<b>Benchmark II:</b> Students should be able to identify the types of share capital of joint stock companies.
PoA-12-J-04: Describe the different types of share capital.
PoA-12-J-05: Illustrate the modes of issuing securities: shares and debentures.
PoA-12-J-06: Define shares, shareholders, issuance of shares in different scenarios. Prepare a set of entries regarding issuance of shares at par, premium or discount.
PoA-12-J-07: Define debentures and its concepts related to issuance at par, premium and discounts along with premium on redemption. Prepare a set of entries regarding issuance of debentures including redemption.
PoA-12-J-08: Prepare income statement and balance sheet of a corporation preferably using any software.
PoA-12-J-09: Discuss the ethical responsibilities of accountants in corporate financial reporting and the consequences of unethical practices.

<b>Domain K: Accounting for Retained Earnings</b>
<b>Standard I: Students should be able to</b> understand concepts of Retained Earnings and how the net income or loss is transferred to retained earnings. Pass entries for the transfer of income or loss to Retained Earnings, appropriation of reserves, declaration and payment of dividends. Students will be able to prepare account and statement of retained earnings.
<b>Benchmark I:</b> Students should be able to explain the terms retained earnings, appropriations, cash and stock dividend.
PoA-12-K-01: Define Retained Earnings, appropriations, cash and stock dividends.
PoA-12-K-02: List down types of reserves, such as general reserve, etc.
PoA-12-K-03: Recording of above transactions in a General journal.
PoA-12-K-04: Prepare an account and statement of retained earnings.

<b>Domain L: Accounting for Manufacturing Concerns</b>
<b>Standard I: Students should be able to</b> understand the basic concepts of Costing and Manufacturing concerns. Cost classification and recognition are particularly emphasized. Students will be able to prepare Statement of cost of goods manufactured and Income Statement (Cost of goods Sold Statement).
<b>Benchmark I:</b> Students should be able to explain the terms Cost, Prime, conversion cost, product and period cost. How the elements of cost incorporated in the statements.
<b>PoA-12-L-01:</b> Define cost accounting functions and its advantages. Also differentiate between cost accounting and financial accounting.
<b>PoA-12-L-02:</b> Define and compute different elements of costs i.e. Prime cost, Conversion cost, Product Cost, Period cost.

Inventories at the end: Raw Material, Work/Goods in Process, Finished Goods
<b>PoA-12-L-03:</b> Prepare Cost of Goods Manufactured Statement.
<b>PoA-12-L-04:</b> Prepare Income statement and cost of goods sold statement.
<b>Benchmark II:</b> Students should be able to understand the practical approach of Computerized Accounting System.
<b>PoA-12-L-05:</b> Describe the practical approach used to design/form an accounting system for various business sectors.
<b>PoA-12-L-06:</b> Describe the formation of: (i) Fixed Assets schedules (ii) Preparation of Profit & Loss Statement (iii) Preparation of Balance Sheet

### 3. Assessment and Evaluation

Assessment is an ongoing process that systematically gathers, examines, and utilizes data regarding students' learning progress to enhance educational outcomes. It integrates formative assessments for continuous feedback aimed at improving teaching methods with summative evaluations assessing overall achievement after instructional periods.

The main goal of assessment is to gauge student learning results by focusing on deep comprehension, conceptual links, and practical skill application rather than mere memorization. This approach provides educators with crucial insights into the effectiveness of their instruction while supporting evidence-based decisions that foster student growth. Modern practices in assessment aim to address issues linked with traditional exams through diverse techniques encouraging analytical thinking and authentic knowledge expression.

Key principles involve ensuring strong ties between curriculum content, teaching strategies, and evaluation processes; incorporating multiple perspectives; emphasizing equity across varied learner preferences; helping students become autonomous learners who collaborate effectively using real-world evidence for comprehensive understanding of their development.

#### 3.1 Shift in Assessment

This shift is critical for developing the advanced capabilities needed to navigate both manual and digital accounting systems, solve complex reconciliation problems and make ethically sound financial decisions. These capabilities are measured by performance-based assessments such as completing a multi-step accounting cycle for a simulated business, auditing financial statements for errors, or designing a chart of accounts for a new enterprise using accounting software.

Modern curricula emphasize outcomes such as inquiry, logical reasoning, problem solving, decision-making and teamwork, which are essential for success in a rapidly changing world. Achieving these outcomes requires instruction to shift toward meaningful learning experiences, with assessment practices evolving in parallel to evaluate them effectively.

Traditional assessments, typically standardized multiple-choice or short-response formats, are useful for gauging foundational knowledge and basic skills. However, they often fall short in

assessing higher-order abilities like critical thinking, creativity and practical application and may inadvertently promote rote memorization rather than deeper engagement.

To bridge this gap, educators are increasingly adopting authentic and alternative assessments, such as performance tasks, portfolios, self-reflections and peer evaluations. These approaches situate learning in real-world contexts, employ diverse tools for a more comprehensive understanding of student progress and provide continuous feedback. Research highlights their effectiveness in capturing the depth of learning and instructional impact, while also enhancing motivation by making education more relevant and empowering for students.

### 3.2 Integrating Assessment into the Learning Process: A Framework for Implementation

To achieve comprehensive curriculum implementation, assessment must be seamlessly embedded within instruction, serving as a dynamic tool for knowledge construction. This integration requires assessments that facilitate open-ended discussions for idea refinement, value diverse viewpoints by acknowledging multiple valid responses, employ multimodal formats extending beyond traditional paper-and-pencil tests, promote age-appropriate skills in analysis, comparison, generalization, prediction and adaptation, encourage collaboration and teamwork in competency demonstration and remain ongoing and cumulative to track longitudinal growth.

Educators should utilize varied methods, such as oral questions, surveys, school-related problem-solving tasks, situational analyses and diverse written formats, including multiple-choice, constructed-response and extended-response questions, to inform daily instructional planning. Based on outcomes, teachers may proceed to new topics, offer remediation, assign reinforcement activities, or modify approaches. Feedback must align with instructional strategies, emphasizing clarification of learning needs and prioritizing improvement over mere grading. In early grades, the emphasis lies on guiding learning and monitoring end-of-year progress, rather than exclusively categorizing performance.

This integration follows a cyclical framework adaptable to teachers' expertise and students' needs:

1. **Define Outcomes:** Select targeted learning outcomes from the curriculum.
2. **Design Assessments:** Determine purpose of assessment (e.g., formative or summative), select appropriate methods and identify the types of assessment data to be collected.
3. **Align Activities:** Develop instructional experiences that incorporate assessment tasks.
4. **Deliver and Assess:** Execute learning activities with embedded evaluations.
5. **Collect, Analyze Data:** Gather and interpret assessment evidence to derive meaningful insights into student progress.
6. **Provide Feedback and Refine Instruction:** Use insights to deliver actionable guidance and adjust teaching strategies.

This framework accommodates diverse learning styles, monitors progress constructively and enhances instruction by highlighting strengths and areas for development. It cultivates an inclusive environment through teacher-student collaboration, student participation in record-keeping and the use of clear, accessible language.

### 3.3 Roles of Assessors in the Assessment Process

Assessment processes gain fairness and comprehensiveness through the integration of multiple perspectives, ensuring a balanced and thorough evaluation of student learning.

The following outlines key assessors and their roles:

- **Teacher:** Designs and implements assessments using diverse tools, observes individual or group performance and delivers expert feedback to inform and refine instructional strategies.
- **Self-Assessment (Student):** Enables students to reflect on their own work against established criteria, often through logs or journals to document progress, fosters accountability, critical thinking and lifelong learning skills, requires teacher facilitation, particularly in early grades.
- **Peer Assessment:** Involves students evaluating peers' work via checklists or rating scales, develops critical judgment, collaboration and additional insights for teachers, demands clear criteria and accountable participation.
- **Group Assessment:** Involves groups evaluating other groups or individuals, encourages teamwork and collective feedback, extending principles of peer assessment to collaborative settings.

### 3.4 Classroom Assessment Strategies

Assessment is integrated into daily classroom activities through observation, analysis of student work and active engagement, enabling educators to determine thought processes and rectify misconceptions. Contemporary strategies emphasize continuous feedback, identifying strengths and areas for improvement to facilitate adaptive instruction. The following outlines key strategies, their descriptions and primary benefits:

Strategy	Description	Primary Benefits
<b>Observation</b>	Involves systematic monitoring of student engagement, behavior and skill demonstration during activities (like Jigsaw, Think-pair-share)	Provides real-time insights to support a student-centered learning environment.
<b>Performance-Based &amp; Authentic Assessment</b>	Requires students to apply knowledge and skills by completing authentic, real-world tasks (e.g., projects, presentations, simulations) that demand judgment, innovation and higher-order thinking.	Offers genuine measurement of deep understanding and practical skills beyond rote memorization.
<b>Questioning/Interviews</b>	Entails dynamic dialogues to explore understanding and verbal articulation.	Enhances critical thinking and practical application of concepts.

<b>Journals/Learning Logs/Reflections</b>	Allows students to document thoughts, progress and insights using textual or visual formats.	Reveals individual learning styles, attitudes and fosters self-awareness.
<b>Portfolios</b>	Comprises curated collections of student work that illustrate growth, developed through student-teacher collaboration and reflective practices.	Facilitates longitudinal tracking and sharing of developmental progress.
<b>Paper-and-Pencil Tasks</b>	Utilizes written formats such as multiple-choice questions (MCQs), constructed-response questions (CRQs) and elaborated-response questions (ERQs) to assess knowledge and application.	Supports both formative and summative objectives, with rubrics ensuring transparent evaluation.

### 3.5 Assessment Tools

These instruments interpret evidence to judge performance levels, using criteria for progress measurement.

<b>Tool</b>	<b>Description</b>	<b>Usage Notes</b>
<b>Checklist</b>	Lists observable criteria for behaviors and skills; student-involved creation possible.	Simple tracking of expectations.
<b>Rating Scales</b>	Criteria judged on scales (e.g., always/rarely or 1-5).	Quantifies performance degrees.
<b>Scoring Rubrics</b>	Detailed criteria across levels (e.g., 2-5 points); holistic (overall) or analytic (element-specific).	Provides in-depth feedback; time-intensive to develop.
<b>Inventories</b>	Surveys or questionnaires on prior knowledge, experiences and interests.	Informs baseline understanding.
<b>Anecdotal Notes</b>	Brief narratives of observations on learning and needs.	Captures nuanced details; requires organization.

### 3.6 Bloom's Taxonomy for Assessment

The assessment objectives are directly aligned with the curriculum's competencies, standards, benchmarks and Student Learning Outcomes (SLOs). Assessments will be designed to measure the extent to which students can demonstrate the following abilities:

<b>Cognitive Domain (Based on Bloom's Taxonomy)</b>	<b>Description of Assessed Abilities</b>	<b>Action Verbs for Assessment (Examples)</b>
<b>The Foundations (Knowledge &amp; Understanding)</b>	Students can recall and recognize facts, terminology, definitions, concepts and principles. They can explain, describe and interpret phenomena, laws, models and theories in their own words.	Recall, Recognize, Define, List, Describe, Explain, Interpret, Summarize

<b>Higher-Order Thinking (Application &amp; Analysis)</b>	Students can apply knowledge and principles to both familiar and unfamiliar situations. They can analyze information by breaking it down into constituent parts, identifying patterns and drawing logical inferences.	Apply, Use, Analyze, Breakdown, Compare, Contrast, Classify, Identify patterns
<b>Higher-Order Thinking (Synthesis, Evaluation &amp; Creation)</b>	Students can synthesize information from multiple sources to construct arguments, critically evaluate and justify judgments based on evidence, propose innovative solutions, design investigations and create original work.	Synthesize, Evaluate, Justify, Create, Propose, Design, Construct, Critique
<b>Practical &amp; Investigative Skills (Performance Assessment)</b>	Students can plan and conduct investigations safely and effectively. They can use tools, collect, record and present data accurately and analyze experimental results to draw valid conclusions and identify limitations.	Plan, Conduct, Collect, Record, Present, Measure, Demonstrate, Interpret results

### 3.7 Scheme of Assessment

Following a comprehensive analysis of the number, complexity and cognitive demands of the Student Learning Outcomes (SLOs) across each domain, the proposed assessment scheme ensures alignment with the specified SLOs, cognitive levels and content weightages outlined in this curriculum for all formal examinations. All formal examinations will be aligned with the SLOs, cognitive levels and content weightages specified in this curriculum.

#### Domain-Wise Weightage Table for Grade XI

Sr. No.	Domain Title	No. of SLOs	Depth/ Cognitive Demand of SLOs	Weightage (%)	Justification
1.	A: Introduction to Accounting	6	Low	10%	Foundational terminology & concepts. Essential but introductory. Lower cognitive demand (define, explain).
2.	B: Business Transactions and Accounting Equation	14	Medium	15%	<b>Critical foundation.</b> High number of SLOs focused on understanding and applying the core principle of accounting (the equation).
3.	C: Recording and Reporting (Accounting Cycle)	14	High	<b>25%</b>	<b>Highest weightage.</b> Core practical, application-heavy skills with high cognitive demand (journalizing, posting, preparing trial balance).
4.	D: Adjusting Entries and Financial Statements	12	High	20%	Culmination of the cycle. SLOs involve complex analysis, preparation and synthesis (adjusting entries, income statement, balance sheet).
5.	E: Subsidiary Books, Banking, Bills of Exchange	13	Medium	20%	Applies core principles to specific tasks. Mix of knowledge and application SLOs (e.g., preparing subsidiary books, bank reconciliation).
6.	F: Introduction to	3	Medium	10%	Introduces the practical application of technology in accounting. Focuses on

Computerized Accounting				conceptual understanding and basic software use (e.g., MS Excel, preparing reports).
Total for Grade XI	<b>62</b>		<b>100%</b>	

#### Depth Key:

- **Low:** Primarily knowledge and comprehension (Define, list, state).
- **Medium:** Mix of knowledge, comprehension and application (Explain, differentiate, illustrate).
- **High:** Dominated by application, analysis, synthesis and evaluation (Analyze, prepare, demonstrate, solve).

#### Cognitive Domain Weightage for Grade XI (Based on Bloom's Taxonomy)

Cognitive Level	Approximate Weightage	Description of Assessed Abilities
<b>Knowledge (K)</b>	15%	Recalling principles, concepts and terminology.
<b>Comprehension/Understanding (U)</b>	35%	Explaining processes and concepts in own words.
<b>Application, Analysis &amp; Higher Order (A+)</b>	50%	Applying knowledge to solve problems (e.g., preparing journals, ledgers, financial statements, bank reconciliations).
<b>Total</b>	<b>100%</b>	

#### Domain-Wise Weightage Table for Grade XII

Sr. No.	Domain Title	No. of SLOs	Depth/ Cognitive Demand of SLOs	Weightage (%)	Justification
1.	G: Accounting for NPOs and Incomplete Records	15	High	20%	Applies principles to unique structures. SLOs require adapting standard procedures and solving complex problems (e.g., preparing income & expenditure accounts, conversion from single to double-entry).
2.	H: Depreciation, its Nature and Methods	8	High	15%	Conceptually complex domain. SLOs involve computation across multiple methods (Straight-line, Diminishing balance, etc.) and understanding their financial impact and accounting treatment.
3.	I: Accounting for Partnership	22	<b>High</b>	<b>25%</b>	<b>Highest weightage.</b> Largest number of SLOs. Highly complex domain covering the full lifecycle of a partnership (formation, P&L distribution, admission, retirement, dissolution) with intricate calculations and journal entries.
4.	J: Accounting for Joint Stock Companies	9	<b>High</b>	<b>20%</b>	<b>High weightage.</b> Critical for understanding modern business. SLOs involve complex procedures for share and debenture issuance (at par, premium, discount) and corporate financial statement preparation.

5.	K: Accounting for Retained Earnings	4	Medium	10%	A focused set of SLOs on profit distribution, appropriations and dividends. Requires application and preparation of statements of retained earnings.
6.	L: Accounting for Manufacturing Concerns	6	High	10%	Introduces core cost accounting concepts. SLOs involve defining cost elements, computing costs and preparing key statements (Cost of Goods Manufactured, Cost of Goods Sold).
	Total for Grade XII	65		<b>100%</b>	

### Cognitive Domain Weightage for Grade XII (Based on Bloom's Taxonomy)

Cognitive Level	Approximate Weightage	Description of Assessed Abilities
<b>Knowledge (K)</b>	<b>10%</b>	Recalling specific rules for advanced topics.
<b>Comprehension/Understanding (U)</b>	<b>30%</b>	Explaining the rationale behind complex procedures.
<b>Application, Analysis &amp; Higher Order (A+)</b>	<b>60%</b>	<b>Highest weightage.</b> Synthesizing information to solve multi-step problems (e.g., full partnership dissolution, company financials). Evaluating and justifying outcomes.
<b>Total</b>	<b>100%</b>	

### The Examination

The examination comprises of **Theory paper (85%)** along with a **Project-Based Assessment (15%)** involving at least one term-long integrated project and its exhibition in the end of year (with 8 marks of formative assessment awarded by teacher and 7 marks in the end awarded by panelists). The panelists may include representative(s) from local business, institutions etc.

The Project Journal will be developed by Sindh Textbook Board in collaboration of Secondary Boards and subject experts. The project will be either selected from project journal or assigned by the teacher, each assigned project should be in line with curriculum outcomes.

Grade	Component	Paper & Marks	Duration	Structure & Breakdown
<b>XI</b>	<b>1. Theory</b>	<b>Paper I: 85 Marks</b>	3 Hours	<p><b>Sec I (20 marks):</b> 20 compulsory MCQs. This may include MCQ of various types to evaluate abilities and skills as detailed in assessment scheme (From the knowledge understanding, application and beyond).</p> <p><b>Sec II (40 marks):</b> Student should attempt all questions, it should contain at least ten Restricted response questions (RRQs) to provide entire syllabus coverage and may consist of variable marks value. To be answered within the space provided in the answer Booklet.</p> <p><b>Sec III (25 marks):</b> should contain at least three extended response questions (ERQs) including numerical problems, may have a choice</p>

	<b>2. Project (PBA)</b>	<b>Long Term Project &amp; Exhibition: 15 Marks</b>	Flexible	<b>At least one compulsory integrated project assigned by teacher or selected from Project Journal.</b> (e.g., simulation of recording transactions for a small Sindhi business like stationery shop, tailoring service etc. Students maintain record in journal with source documents, ledger entries and a final analytical report etc.)
<b>XII</b>	<b>1. Theory</b>	<b>Paper I: 85 Marks</b>	3 Hours	<b>Sec I (20 marks):</b> 20 compulsory MCQs. This may include MCQ of various types to evaluate abilities and skills as detailed in assessment scheme (From the knowledge understanding, application and beyond). <b>Sec II (40 marks):</b> Student should attempt all questions, it should contain at least ten Restricted response questions (RRQs) to provide entire syllabus coverage and may consist of variable marks value. To be answered within the space provided in the answer Booklet. <b>Sec III (25 marks):</b> should contain at least three extended response questions (ERQs) including numerical problems, may have a choice
	<b>2. Project (PBA)</b>	<b>Long Term Project &amp; Exhibition: 15 Marks</b>	Flexible	<b>At least one compulsory integrated project assigned by teacher or selected from Project Journal focusing on higher-order skills (analysis and decision-making).</b>

## 4. Teaching and Learning Strategies

This curriculum endorses a student-centered philosophy and aligned with the principles of modern assessment. The primary objective is to facilitate a shift from the passive transmission of information to the active construction of knowledge, mirroring the assessment focus on deep comprehension and application over rote memorization.

Instruction must be designed to cultivate the competencies outlined in this curriculum, preparing students to think critically, solve problems and collaborate. The teacher's role evolves from that of a knowledge dispenser to a facilitator of learning, a guide who engineers an environment where inquiry, exploration and authentic engagement thrive. **Teachers and institutions are encouraged to continuously explore and build linkages with local businesses and institutions to create avenues for their students' hands on learning and project based learning.** This approach ensures a direct connection between curriculum, instruction and assessment, rooting all learning in the rich cultural context of Sindh while preparing students for provincial, national and global challenges.

### 4.1 A Shift in Teaching and Learning methods

As assessment evolves beyond conventional testing methods, teaching must also move towards more genuine and captivating learning experiences. This paradigm shift moves the classroom

from a teacher-centered model focused on content delivery to a learner-centered model focused on skill development and conceptual understanding. Instead of relying solely on lectures and textbook drills that prepare students for simple recall (MCQs, basic CRQs), instruction will prioritize real-world problems, hands-on projects and collaborative tasks. This shift is critical for developing the advanced capabilities such as critical analysis, innovation and teamwork, that are measured by the performance-based, portfolio and authentic assessments already outlined. By making learning relevant and empowering, these instructional methods enhance student motivation and more accurately prepare them to demonstrate the full depth of their learning.

## 4.2 Core Instructional Approaches necessary for Assessment shift

To achieve the aims of this curriculum, our classrooms should become dynamic hubs of active learning, moving beyond simple instruction to create experiences that directly build the skills needed for modern assessment. This is accomplished through a blend of three core approaches.

### 1. Inquiry-Based and Problem-Based Learning (IBL & PBL)

The learning journey begins by placing a genuine problem or a compelling question at its heart. Through **IBL & PBL**, students become active investigators. Teachers act as facilitators, posing authentic problems and guiding students as they identify issues, formulate hypotheses, gather data and present evidence-based conclusions. This fosters critical thinking and problem-solving, directly preparing them to construct the arguments needed for sophisticated **Performance Tasks** and **Extended-Response Questions (ERQs)**.

### 2. Collaborative and Cooperative Learning

The above investigative process is rarely a solo journey. Learning becomes a vibrant, social activity through **Collaborative and Cooperative Learning**. By working in pairs and groups to explore concepts and solve problems, students develop essential 21st-century skills like communication, teamwork and leadership. This collaborative spirit fosters a culture where giving and receiving constructive feedback is normal, directly preparing students for **Peer Assessment** and providing teachers with rich opportunities for **Observation-based** evaluation.

### 3. STEAM (Science, Technology, Engineering, Arts and Mathematics) Integration

Ultimately, this collaborative inquiry can culminate in the exciting, interdisciplinary world of **STEAM integration**. This approach breaks down the traditional walls between the disciplines, fostering 21<sup>st</sup> century skills, promoting holistic learning and enhancing engagement, challenging students to apply knowledge from multiple fields to design, create and innovate. These projects are more than just assignments; they are a form of **Authentic Assessment** in themselves. The innovative models, creative designs and powerful presentations produced serve as ideal artifacts for **Portfolios**, showcasing a depth of understanding that is effectively evaluated using **Performance-Based Assessments** and **Scoring Rubrics**.

## 4.3 Instructional Strategies and Their Role in Assessment

Within these core approaches, a diverse range of strategies can be used to cater to different learning goals and prepare students for specific assessment formats.

Strategy	Description	Alignment with Assessment
<b>Interactive Lecturing</b>	Combines direct instruction with embedded activities like Q&A sessions, quick polls and “turn-and-talk” discussions to ensure active engagement.	Builds foundational knowledge and comprehension, preparing students for MCQs and Constructed-Response Questions (CRQs) while providing formative feedback.
<b>Demonstrations</b>	Teacher-led or student-led demonstrations of concepts or processes that make abstract ideas concrete and stimulate critical thinking.	Prepares students for Practical/ Performance Assessments by modeling procedures and skills that will be evaluated. Supports Observation-based assessment.
<b>Differentiated Instruction</b>	Tailoring content, processes and products to accommodate the diverse learning needs, interests and readiness levels of each student.	Ensures equity in learning, a core principle of the assessment philosophy. Allows all students a fair opportunity to meet learning outcomes measured by varied assessments.
<b>Concept Mapping &amp; Visual Tools</b>	Students visually organize concepts and show relationships, helping them structure thinking and make connections between complex information.	Develops analytical skills needed for ERQs and Performance Tasks. The maps themselves can be assessed as part of a Portfolio to show conceptual growth.
<b>Use of Technology &amp; Digital Resources</b>	Integrating digital tools, simulations, virtual labs and multimedia enhances understanding, conducts research and presents findings creatively.	Supports the creation of diverse evidence for Portfolios. Develops digital literacy skills often required in modern Performance Tasks.
<b>Role-Playing &amp; Simulations</b>	Students act out scenarios or engage in simulations to explore different viewpoints and practice skills in safe, real-world contexts.	A powerful form of Authentic Assessment that allows teachers to observe and evaluate decision-making, communication and application of knowledge in real-time.

#### 4.4 Enriching the Learning Environment: Resources for Authentic Instruction

While the approved textbook is a primary resource, it is not the sole tool for instruction. To implement the authentic and inquiry-based approaches described above, teachers must utilize a wide range of learning resources to create a rich and stimulating environment. These resources are not merely supplementary, they are essential for preparing students for modern assessment.

**Digital and Online Resources:** Educational websites, simulations, videos and interactive platforms provide dynamic content for inquiry-based learning and project work.

**Reference Materials:** Books, journals and other print media encourage deeper research and support the development of arguments required in ERQs and reports.

**Community Resources:** Educational tours to museums or industries and guest speakers from professional fields provide an authentic, real-world context that bridges classroom learning with the skills evaluated in performance-based assessments.

## 5. Guidelines for textbook and learning materials development

This curriculum calls for a fundamental shift from passive information intake to the active creation of knowledge, positioning the textbook as the catalyst for this transformation. The textbook’s role moves beyond delivering facts, it is meant to spark curiosity, foster critical thinking and nurture intellectual independence. To realize this vision, the textbook must serve as the foundation of a comprehensive learning package. This package must include a mandatory Teacher’s Guide and a Practical/Project Manual, both enhanced with digital resources, to connect educational philosophy with practical classroom application. Altogether, this system guarantees that every student’s learning experience is active, engaging, ethically grounded and deeply relevant to life in Sindh.

### 5.1 Prerequisites for Authors and Development Teams

The creation of learning materials according to these guidelines requires a shift from traditional content writing to modern pedagogical design. Subject matter expertise alone is insufficient. All prospective authors, illustrators and editors must complete a mandatory training by the STBB and DCAR to achieve this highly technical goal of translating these guidelines into practice, including instructional design, developing higher-order thinking questions, creating concept maps and integrating formative assessment. Only certified individuals and teams will be eligible to develop textbooks for this curriculum.

### 5.2 Core Principles of Content Development

The foundation of all content is strong accuracy and authenticity. All information, including facts, theories and data, must be meticulously fact-checked to be up-to-date and free from error, reflecting recent developments in the field.

Building upon this foundation, the content must be structured with pedagogical precision. Every Student Learning Outcome (SLO) must be addressed at its prescribed cognitive level, while the concepts content itself flows logically from simple to complex and from concrete to abstract. This structure must demonstrate clear vertical continuity with previous grades and horizontal coherence across subjects, ensuring a seamless learning journey free from unnecessary overlap.

To be truly meaningful, this well-structured and accurate content must connect directly to the student's world. Authors are required to prioritize examples, applications, case studies and problems drawn from the local environment and daily life in Sindh and Pakistan. This contextual relevance is interwoven with a firm commitment to the ethical and social values outlined in this curriculum, including integrity, respect for diversity and gender equality, while strictly adhering to copyright law. To further enrich this learning experience, authors will infuse approved concepts from other key curriculum frameworks, such as DRR, LSBE and AI, as directed by the Government of Sindh.

## 5.3 The Textbook: Structure and features

Each chapter must be structured as an engaging and effective learning journey, incorporating modern pedagogical features. The following structure should be adapted for each chapter:

### *A. Chapter Opening:*

The opening of each chapter must immediately capture the student's interest by using compelling titles, high-quality visuals and thought-provoking "trigger questions" to spark their curiosity. This initial engagement is immediately followed by a clear articulation of the chapter's Student Learning Outcomes (SLOs), providing a transparent roadmap for students, teachers and assessors. Finally, the learning is grounded in a concise introduction that establishes the topic's real-world relevance to society, technology and daily life, in line with STEAM principles.

### *B. Chapter Body:*

As students navigate the chapter's content, they are guided by a clear hierarchy of color-coded headings and typographic cues, such as bolded key terms and italicized concepts. Immediate comprehension is supported by placing definitions in the margins at their first appearance. The learning experience is deepened through a variety of interactive elements such as **feature boxes** for important formulas, laws, or theorems; **Tidbits / Did You Know?** for interesting facts; **Points to Ponder** to encourage deeper, critical reflection along with a rich variety of high-quality, purposeful visuals, including diagrams, charts, infographics and contextually relevant photographs.

To ensure active engagement and retention, embed "**Self-Test**" or "**Checkpoint**" questions after major sections to allow students to pause and assess their understanding before moving on. Actively link new concepts to previous learning from earlier chapters or grades through explicit call-out boxes or notes.

Integration of supplementary digital tools and resources (such as QR codes linking to videos or simulations) is encouraged. However, these resources are considered **supplementary enhancements and must not be essential for achieving the core SLOs**. To ensure equity for students without digital access, for every digital resource provided, a non-digital alternative or a detailed description of its content and learning objective must be included in the Teacher's Guide.

### *C. Chapter Ending:*

The chapter's conclusion is designed to consolidate and assess learning in two distinct phases. Conclude the with a bullet-point summary that reviews the main concepts, directly relating back to the chapter's SLOs, followed by a **concept map** that visually illustrates the relationships between the key ideas.

Following this, the assessment section provides a comprehensive evaluation of student learning, with a strict emphasis on higher-order thinking skills. The exercise must include:

1. **Multiple Choice Questions (MCQs):** Including reasoning-based and multi-select questions.
2. **Constructed Response Questions (CRQs):** Short-answer questions requiring explanations.
3. **Extended Response Questions (ERQs):** Longer questions requiring analysis, evaluation, or detailed problem-solving.
4. **Numerical and Practical Problems including project ideas:** Application-based questions reflecting real-world scenarios and including project ideas are encouraged where possible.

Assessment must follow a principle of progressive difficulty and be explicitly aligned with the chapter's SLOs. Finally, to support student autonomy, solutions for numerical problems are required at the end of the book.

#### *D. End-of-Textbook Reference Materials*

The end of the textbook should provide comprehensive support resources for both students and teachers, ensuring the book is a complete learning package.

<b>Component</b>	<b>Description and Guidelines</b>
<b>Appendices</b>	Include supplementary information essential for the student's work but not required within the main text. This may include Lists of key formulas or equations, DATA tables (e.g., log tables, periodic table, constants) and relevant charts or detailed technical diagrams.
<b>Answers to Problems</b>	Provide answers to all numerical and objective-type questions from the end-of-chapter exercises on a unit-wise basis. This allows students to self-assess their work and check for correctness.
<b>Comprehensive Glossary</b>	A complete alphabetical list of all key terms used throughout the textbook with their clear, concise definitions. This goes beyond the in-chapter "Running Glossary" and serves as a master reference.
<b>Bibliography and Suggested Reading</b>	A formal list of all sources cited in the textbook. Additionally, provide a curated list of high-quality, accessible books and relevant, verified websites for students and teachers who wish to explore topics further.
<b>Comprehensive Index</b>	An alphabetical index of all key terms, concepts and important names used in the book, with corresponding page numbers for easy navigation and reference.

### 5.4 Guidelines for Illustrations, Layout and Design

Visual design is critical to a textbook's effectiveness. Illustrators and designers must work in close collaboration with authors to ensure all visual elements serve a clear pedagogical purpose.

**Purpose over Decoration:** Every illustration must be functional, it should clarify a concept, illustrate a process, or provide essential context. Avoid generic or decorative images.

**Clarity and Accuracy:** Diagrams and charts must be clear, simple and accurately labeled with appropriate SI units where applicable. All visuals must have concise, descriptive captions.

**Inclusivity and Authenticity:** Visuals must reflect the diversity of Pakistani society (including gender, culture and ability) and be free of stereotypes. Authentic, local imagery is strongly preferred.

**Professional Layout:** The page layout must be clean, modern and readable, with ample white space. Typography must be consistent and legible.

## 5.5 Mandatory Supplementary Materials

### A. The Teacher's Guide

To ensure the successful implementation of the curriculum, every textbook must be the part of a complete learning package. The Teacher's Guide is the single most critical tool for ensuring the successful implementation of this curriculum. It is **not an optional supplement but a mandatory, core component** of the learning package. It must be developed concurrently with the student textbook, not as an afterthought and will be given equal priority, timeline and resources during the development and review process. The quality of the Teacher's Guide will be a primary criterion for the approval of the entire textbook package.

Its purpose is to serve as a professional guide that empowers teachers to shift from traditional instruction to the active, inquiry-based facilitation required by this curriculum. To this end, it must include the following components for each chapter:

#### Chapter-wise Pedagogical Guidance:

A clear mapping of the chapter's content to the specific Student Learning Outcomes (SLOs), benchmarks and competencies. Suggested, flexible lesson plans that cover learning objectives, estimated timings and a list of required materials (with an emphasis on low-cost, locally available resources). Detailed, easy-to-follow instructions for implementing the core instructional approaches, such as facilitating inquiry-based projects, managing collaborative group work and guiding STEAM activities.

Practical tips, guiding questions to ask students to promote higher-order thinking and strategies for addressing common student misconceptions. Concrete strategies for supporting struggling learners and challenging advanced students within the same lesson.

#### Comprehensive Assessment Support:

Clear guidance on when and how to conduct formative assessment during lessons, including what to look for during observations and how to use "Self-Test" questions effectively with detailed marking schemes and scoring rubrics for all end-of-chapter Constructed-Response Questions (CRQs), Extended-Response Questions (ERQs) and performance tasks. This is essential for ensuring consistent and fair evaluation of higher-order skills. A complete solutions key with clear, worked-out answers for all numerical problems and objective questions.

#### Content and Resource Support:

Concise background information on complex topics to enhance the teacher's own subject matter mastery. For every digital resource (e.g., QR code) mentioned in the student textbook, the Teacher's Guide must provide a detailed description of its content and a viable non-digital alternative activity to ensure equity for all students.

### B. Practical / Project Manual:

To fully realize the curriculum's shift from passive learning to active knowledge construction, a separate **Practical / Project Journal/Manual** must be developed for this subject where hands-on application is central to learning. This manual is not envisioned as a traditional "practical notebook" of prescribed, step-by-step procedures. Instead, it is a critical tool designed to facilitate

the hands-on, inquiry-based and problem-solving activities that are central to developing higher-order learning.

### Purpose and Philosophy:

The primary purpose of the Project Manual is to serve as the bridge between the conceptual knowledge presented in the textbook and its application in authentic, real-world contexts. It is the space where students engage in the *process* of learning by investigating, designing, creating and reflecting. Every task within this manual must be designed to cultivate the competencies outlined in this curriculum, such as critical thinking, collaboration, creativity and communication.

### Core Components and Structure:

The manual should be structured to correspond with the chapters or units of the student textbook. For each major topic, it should provide tasks that may include:

Open-ended problems that require students to apply principles from any other disciplines, Science, Technology, Engineering, Arts and Mathematics to design, build and test a solution for a specific, often local, problem.

Real-world scenarios from local, national, or global contexts that require students to analyze complex situations, evaluate different perspectives and propose justified solutions or courses of action.

Extended projects that guide students through the process of conducting research on a topic of interest, gathering information from multiple sources, synthesizing their findings and presenting their work in a formal manner.

### Essential Features for Implementation:

To be effective, the Practical / Project Manual must include:

Templates and organizers to help students structure their work, such as project proposal forms, data collection tables and guides for writing a formal report or reflection.

Each major task must be accompanied by a clear scoring rubric or checklist, enabling students to understand the expectations for success and facilitating fair and consistent teacher evaluation. This also provides a direct tool for **Self and Peer Assessment**.

The tasks in this manual are designed to generate the primary evidence for **Performance-Based Assessments** and to produce the key artifacts that will be included in student **Portfolios**.

Some tasks should be explicitly designed for group work, with clear guidelines on roles, responsibilities and collaborative processes.

For any activity involving hands-on materials or equipment, clear, comprehensive safety guidelines must be provided.

## 6. Continuous Professional Development (CPD)

The success of this curriculum does not depend on the quality of this document alone, but on the capacity of our teachers to bring its vision to life. The paradigm shift from passive instruction to active, inquiry-based learning requires a profound transformation in professional practice.

Therefore, Continuous Professional Development (CPD) is not an optional add-on but the central engine for implementing this curriculum.

The primary purpose of this CPD framework is to bridge the gap between the curriculum's ambitious vision and the daily realities of the classroom. It is designed to empower every teacher with the pedagogical skills, assessment literacy and confidence needed to move from a "knowledge dispenser" to a "facilitator of learning." This framework is a commitment to investing in our teachers as the primary agents of educational change.

## 6.1 Guiding Principles of the CPD Framework

All professional development activities under this curriculum will be guided by the following principles:

- Every CPD module and activity must be directly and explicitly linked to the curriculum's core components: the Student Learning Outcomes (SLOs), the inquiry-based teaching strategies, the authentic assessment methods and the pedagogical features of the new textbooks.
- CPD will prioritize hands-on, experiential learning over theoretical lectures. Teachers will engage in the same collaborative, problem-based activities they are expected to facilitate with their students.
- One-off workshops are insufficient. The CPD model is designed as a continuous, cumulative journey of learning, practice, reflection and refinement, integrated into the teacher's professional life.
- The ultimate goal of all CPD is to build the capacity of teachers to engineer learning environments that foster critical thinking, collaboration and creativity, as outlined in the "Teaching and Learning Strategies" section.
- All training will be adapted to the diverse realities of Sindh's schools, providing strategies for both high-resource and low-resource environments.

## 6.2 Core Components of the CPD Framework

The CPD program is structured around five interconnected components, ensuring a holistic approach to professional growth.

Component	Purpose	Key Activities & Strategies
<b>1. Deconstructing the Curriculum</b>	To ensure teachers deeply understand the philosophy, structure and expectations of the new curriculum.	<ul style="list-style-type: none"> <li>• Interactive sessions on the "Paradigm Shift" in teaching and assessment.</li> <li>• Workshops on unpacking SLOs and aligning them with cognitive levels.</li> <li>• Collaborative mapping of vertical and horizontal curriculum linkages.</li> </ul>
<b>2. Mastering Authentic Pedagogy</b>	To equip teachers with the practical skills to implement the core instructional approaches.	<ul style="list-style-type: none"> <li>• Experiential workshops where teachers engage in <b>Inquiry-Based, Problem-Based and STEAM projects as learners.</b></li> <li>• Micro-teaching sessions to practice facilitating collaborative learning.</li> <li>• Developing and sharing lesson plans that integrate the strategies from the curriculum.</li> </ul>

<b>3. Implementing Modern Assessment</b>	To build teacher competency in designing, administering and interpreting a variety of authentic assessments.	<ul style="list-style-type: none"> <li>• Hands-on training to create and use <b>scoring rubrics, checklists and rating scales.</b></li> <li>• Collaborative sessions to design <b>Performance Tasks</b> and <b>ERQs</b> aligned with SLOs.</li> <li>• Workshops on building and evaluating student <b>portfolios</b> and providing effective formative feedback.</li> </ul>
<b>4. Leveraging the New Textbook and Teacher's Guide</b>	To ensure teachers can effectively use the new learning materials as catalysts for active learning.	<ul style="list-style-type: none"> <li>• Practical training on using the textbook's pedagogical features (trigger questions, concept maps, tiered exercises).</li> <li>• <b>Mandatory sessions on using the Teacher's Guide</b> to plan lessons, differentiate instruction and implement activities.</li> <li>• Guidance on supplementing the textbook with low-cost, locally available resources.</li> </ul>
<b>5. Building a Community of Practice</b>	To foster a sustainable culture of collaboration, peer support and continuous improvement.	<ul style="list-style-type: none"> <li>• Establishing school-based or cluster-based Professional Learning Communities (PLCs).</li> <li>• Implementing structured peer observation and feedback cycles.</li> <li>• Creating online forums for teachers to share resources, challenges and successes.</li> </ul>

### 6.3 Implementation Model

To ensure manageable and effective implementation, the CPD rollout will follow a phased approach:

**Phase 1: Foundation and Awareness:** Focus on building a deep understanding of the curriculum's "paradigm shift." All teachers will be trained on the core philosophies of teaching and assessment and how to navigate the new textbooks and Teacher's Guides. The goal is universal awareness and buy-in.

**Phase 2: Deep Implementation and Coaching:** Focus on intensive, hands-on practice. This phase will involve subject-specific training, in-school coaching and peer-learning support to help teachers master the core pedagogical and assessment strategies in their own classrooms.

**Phase 3: Innovation and Leadership (Ongoing):** Focus on sustainability. This phase will identify and train a cadre of Master Teachers and school-based instructional leaders who can provide ongoing, localized CPD support to their colleagues, ensuring the system continues to grow and adapt.

### 6.4 Proposed Roles and Responsibilities

The success of the entire curriculum hinges on success of this phased approach of CPD, this will serve as foundation but a detailed rollout plan with clear funding, timelines, and accountability is essential.

**College Education Department / School Education & Literacy Department, Government of Sindh (Collaboration with Relevant attached departments):** To provide strategic direction, allocate dedicated funding for CPD and establish a robust certification and monitoring system.

**Teachers:** To be active and committed participants in their own professional growth, willing to experiment with new strategies, reflect on their practice and collaborate with their peers.

## 6.5 Monitoring and Impact Evaluation

The success of the CPD program will be measured not by the number of workshops conducted, but by its observable impact on classroom practice and student learning.

**Classroom Observation Data:** To track the shift from teacher-led lectures to student-centered, inquiry-based activities.

**Analysis of Teacher-Developed Materials:** To evaluate the quality of lesson plans, assessment tasks and rubrics created by teachers.

**Analysis of Student Work:** To assess the quality and depth of thinking demonstrated in student portfolios, projects and ERQs as a direct outcome of improved instruction.

**Teacher and Student Feedback:** To gather qualitative data on the effectiveness of the training and its impact on classroom engagement and motivation.

## 7 Educational Resources

To bring this curriculum to life, move beyond the textbook. A blend of digital, physical and human resources is essential to create the dynamic, real-world learning experiences we envision.

**Technology & Digital Tools:** Use technology for more than just drills. It brings accounting to life.

- **Simulate Real Business:** Use spreadsheets (Excel, Google Sheets) or simple accounting software to model transactions, generate financial statements and perform reconciliations. This provides risk-free practice.
- **Access Expertise:** Platforms like Khan Academy offer tutorials on specific topics (e.g., "The Accounting Equation"), perfect for flipped classrooms or student self-paced review.
- **Analyze Real Data:** Download annual reports of Sindh-based companies from the PSX website for students to analyze, connecting theory to the local economy.
- **Guideline:** Always pair digital tasks with a non-digital alternative to ensure equity. The focus is on understanding the concept, not just mastering the tool.

**Educational Tours:** Transform theory into tangible experience by visiting the engine of the Sindh economy.

- **Process:** Align the visit with a curriculum topic (e.g., a manufacturing unit for cost accounting). Secure permissions and prepare students with a focused task sheet.
- **Student Task:** Their goal is to investigate. "What source documents do you see?" "What software does the accountant use?" "How is inventory tracked?" The subsequent analysis and report become a key performance assessment.

**Guest Speakers:** Connect the classroom to the profession.

- **Bring Role Models:** Invite chartered accountants, auditors, bank managers and finance officers from local businesses, making a conscious effort to include both men and women to inspire all students.
- **Format:** A session, in-person or virtual, followed by Q&A. Ask the speaker to focus on a real-world challenge, an ethical dilemma, or how technology has changed their day-to-day work.

**Libraries & Reading:** Cultivate the critical thinking that underpins good accounting.

- **Go Beyond Textbooks:** Curate a collection that includes business biographies, case studies of Pakistani companies and books on ethics.
- **Active Reading:** Integrate this into learning through book reviews, analysis of business news articles, or research into a company's financial history. Great readers become discerning analysts.

## 8 Provincial Review Committee (PRC) for Commerce Group Curricula

S. No.	Name of the Expert
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2	Dr. Hakim Ali Mahesar, Professor and Director, Institute of Commerce, University of Sindh
3	Dr. Sadia Anwar Memon, Associate Professor, Institute of Commerce, University of Sindh, Jamshoro.
4	Mr. Noor Ahmed Khoso, Directorate of Curriculum, Assessment and Research Sindh, Jamshoro
5	Mr. Muhammad Ismail Ansari, Assistant Professor, Government Elementary College of Education (W), Thatta
6	Dr. Huma Shahid, Professor, Iqra University Karachi
7	Mr. Muhammad Aslam, Principal, Government Degree Boys College Yousuf Goth Surjani Town
8	Mr. Faraz Siddiqui, Associate Professor, Government college of commerce and economics, Karachi
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11	Mr. Alexander Ismat (Ziauddin College Karachi – Intermediate and A-Levels)
12	Mr. Shahzad Saleem, Assistant Professor, APWA Govt Degree college for Women, Karimabad, Karachi.
13	Mr. Abdul Rehman Indhar, Assistant Subject Specialist, Sindh Textbook Board, Jamshoro
14	Mr. Imtiaz Kumbhar, Associate Professor, Government Elementary College of Education, Lyari, Karachi
15	Mr. Muhammad Yousif Channa, Subject Specialist, Directorate of Curriculum, Assessment and Research Sindh, Jamshoro
16	Mr. Zaheer Ali Abbasi, Subject Specialist, Directorate of Curriculum, Assessment and Research Sindh, Jamshoro