CLASS : XII , TERM : 1 (SYLLABUS) (2026-2027) , STREAM : COMMERCE

SUBJECT : ENGLISH CORE

Flamingo

The last lesson

Lost spring

Deep water

The Rattrap

The Interview

My mother at sixty six

Keeping Quiet

A thing of beauty

Vistas

Third level

The Tiger King

Journey to the end of the earth

Writing Skills

Notice

Invitation

Article

Editorial letter

Comprehension

SUBJECT : ACCOUNTANCY

Part- A (Accounting for Partnership Firm and Companies)

1. Change in profit sharing ratio among Existing Partners

- *Sacrificing ratio*
- *Gaining ratio, accounting for revaluation of assets and reassessment of liabilities • Treatment of reserves, accumulated profits and losses. • Preparation of revaluation account and balance sheet.*

2. Admission of a Partner

- *Effect of admission of a partner on change in the profit sharing ratio.*
- *Treatment of goodwill (as per AS 26)*
- *Treatment for revaluation of assets and re-assessment of liabilities,*
- *Treatment of reserves, accumulated profits and losses*
- *Adjustment of capital accounts and preparation of capital, current account and balance sheet.*

3. Accounting for Share Capital:

- *Features and types of companies.*
- *Share and share capital: nature and types.*
- *Accounting for share capital: issue and allotment of equity and preferences shares.*
- *Public subscription of shares - over subscription and under subscription of shares; issue at par and at premium, calls in advance and arrears (excluding interest), issue of shares for consideration other than cash.*
- *Concept of Private Placement and Employee Stock Option Plan (ESOP), Sweat Equity.*
- *Accounting treatment of forfeiture and re-issue of shares.*
- *Disclosure of share capital in the Balance Sheet of the company*

4.Revision chapter: Accounting for Partnership Firm

Part - B (Financial Statement Analysis)

1. Financial statement analysis:

- *Meaning, Significance, Objectives, importance and limitations.*

2. Tools for Financial Statement Analysis:

- *Different tools for financial statement analysis*
- *Meaning and preparation of comparative statements*
- *Meaning and preparation of common sense statement • Understanding their uses and differences between the two.*

3. Accounting Ratios:

- *Meaning, objectives and approaches of accounting ratio analysis*
- *Liquidity ratio: Meaning, significance and computation of Current Ratio and Quick Ratio*
- *Solvency Ratio: Meaning, significance and computation of Debt-Equity ratio, Total assets to Debt ratio, Proprietary Ratio and Interest Coverage Ratio.*

Revision chapter: Financial Statement of company

SUBJECT : BUSINESS STUDIES

PART A

1.CH 1- NATURE AND SIGNIFICANCE OF MANAGEMENT

2.CH 2 – PRINCIPLES OF MANAGEMENT

3.CH -3- BUSINESS ENVIRONMENT

4.CH -4 – PLANNING

5.CH -5 – ORGANISING

6.CH -6 – STAFFING

PART B

7.CH -9 – FINANCIAL MANAGEMENT

8.CH -10- FINANCIAL MARKET

9.CH -11- MARKETING MANAGEMENT

SUBJECT : ECONOMICS

Part A: Introductory Macroeconomics

Unit 2: Money and Banking

- Money – meaning and functions, supply of money - Currency held by the public and net demand deposits held by commercial banks.
- Money creation by the commercial banking system.
- Central bank and its functions (example of the Reserve Bank of India): Bank of issue, Govt. Bank, Banker's Bank, Control of Credit through Bank Rate, Cash Reserve Ratio (CRR), Statutory Liquidity Ratio (SLR), Repo Rate and Reverse Repo Rate, Open Market Operations, Margin requirement.

Unit 3: Determination of Income and Employment

- Aggregate demand and its components.
- Propensity to consume and propensity to save (average and marginal). Short-run equilibrium output; investment multiplier and its mechanism. Meaning of full employment and involuntary unemployment.
- Problems of excess demand and deficient demand; measures to correct them - changes in government spending, taxes and money supply.

Unit 4: Government Budget and the Economy

- Government budget - meaning, objectives and components.
- Classification of receipts - revenue receipts and capital receipts;
- Classification of expenditure – revenue expenditure and capital expenditure. Balanced, Surplus and Deficit Budget – measures of government deficit.

Part B: Indian Economic Development

Unit 7: Current challenges facing Indian Economy

- **Human Capital Formation: How people become resource; Role of human capital in economic development; Growth of Education Sector in India**
- **Rural development: Key issues - credit and marketing - role of cooperatives; agricultural diversification; alternative farming - organic farming**
- **Employment: Growth and changes in work force participation rate in formal and informal sectors; problems and policies**
- **Sustainable Economic Development: Meaning, Effects of Economic Development on Resources and Environment, including global warming.**

SUBJECT : MATHEMATICS

Unit-I: Relations and Functions

1. Relations and Functions
2. Inverse Trigonometric Functions

Unit:2- Algebra

1. Matrices
2. Determinants

Unit:3- Calculus

1.Continuity and Differentiability
2. Differentiation
3.Application of Derivatives
4. Selected portions of Integration

Unit:5- Linear programming problem

SUBJECT : PHYSICAL EDUCATION

1. Management of Sporting Events
2. Children and Women in Sports
3. Test and Measurement in Sports
4. Training in Sports
5. Biomechanics and Sports
6. Psychology and Sports
7. Sports and Nutrition

SUBJECT : ENTREPRENEURSHIP

UNIT No.	UNIT NAME
1	ENTREPRENEURIAL OPPORTUNITY
2	ENTREPRENEURIAL PLANNING
3	ENTERPRISE MARKETING
4	ENTERPRISE GROWTH STRATEGIES
5	BUSINESS ARITHMETIC

SUBJECT : COMPUTER SCIENCE

Unit 1: Computational Thinking and Programming – 2

- Revision of Python topics covered in Class XI.
- Functions: types of function (built-in functions, functions defined in module, user defined functions), creating user defined function, arguments and parameters, default parameters, positional parameters, function returning value(s), flow of execution, scope of a variable (global scope, local scope)
- Exception Handling: Introduction, handling exceptions using try-except-finally blocks
- Introduction to files, types of files (Text file, Binary file, CSV file), relative and absolute paths

- Text file: opening a text file, text file open modes (r, r+, w, w+, a, a+), closing a text file, opening a file using with clause, writing/appending data to a text file using write() and writelines(), reading from a text file using read(), readline() and readlines(), seek and tell methods, manipulation of data in a text file
- Binary file: basic operations on a binary file: open using file open modes (rb, rb+, wb, wb+, ab, ab+), close a binary file, import pickle module, dump() and load() method, read, write/create, search, append and update operations in a binary file
- CSV file: import csv module, open / close csv file, write into a csv file using writer(),writerow(),writerows() and read from a csv file using reader()
- Data Structure: Stack, operations on stack (push & pop), implementation of stack using list.

Unit 3: Database Management

- Database concepts: introduction to database concepts and its need
- Relational data model: relation, attribute, tuple, domain, degree, cardinality, keys (candidate key, primary key, alternate key, foreign key)
- Structured Query Language: introduction, Data Definition Language and Data Manipulation Language, data type (char(n), varchar(n), int, float, date), constraints (not null, unique, primary key), create database, use database, show databases, drop database, show tables, create table, describe table, alter table (add and remove an attribute, add and remove primary key), drop table, insert, delete, select,

SUBJECT : HINDI

(आरोह पाठ्य पुस्तक)

काव्य

*आत्म परिचय ,दिन जल्दी-जल्दी ढलता है

*पतंग

*कविता के बहाने, बात सीधी थी पर

*कमरे में बंद अपाहिज

*उषा

(वितान पाठ्य पुस्तक)

*सिल्वर वेडिंग

*जूझ

गद्य

*भक्तिन

*बाजार दर्शन

*काले मेघा पानी दे

*पहलवान की ढोलक

(अभिव्यक्ति और माध्यम पाठ्य पुस्तक)

*विभिन्न माध्यमों के लिए लेखन

*पत्रकारीय लेखन के विभिन्न रूप और लेखन प्रक्रिया

*विशेष लेखन स्वरूप और प्रकार

* कैसे करें कहानी का नाट्य रूपांतरण

* कैसे बनता है रेडियो नाटक

* नए और अप्रत्याशित विषयों पर लेखन

Writing skills

अपठित - ग्यांश, पद्यांश

रचनात्मक लेखन

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