

Class – XII (Commerce) (2023-24)

English

I Term

(April - September)

April

Familiarization with the course and marking scheme

Literature

1. My Mother at Sixty-Six
2. Keeping Quiet
3. A Thing of Beauty
4. Aunt Jennifer's Tigers
5. A Roadside Stand

Language

Writing: Report Writing

May

Literature

1. The last lesson
2. The Lost Spring
3. Deep Water
4. The Rattrap

Language

Writing Skills : Articles

July

Literature

1. Literature Indigo
2. The Interview
3. Poets and Pancakes

Language

Writing Skills Invitations & their replies ,
Noticing Writing Letters
Job Application

August

Literature

1. The Third Level
2. The Tiger King
3. Going Places

September

Literature

1. Journey to the End of the Earth
- Revision

Language

ASSESSMENT OF LISTENING AND SPEAKING
(ASL)

II Term

(October - February)

October

Literature

1. The Enemy
2. On the face of it

November

Literature

1. Memories of Childhood

Revision

December

Annual Exam

January

Preboard

Class 12 - Mathematics(2023-24)**Ist Term****(April - September)****April**

1. Inverse Trigonometry
2. Continuity and Differentiability

May

1. Applications of derivatives
2. Linear Programming Problems

July

1. Integrals
2. Application of Integrals

August

1. Differential equation
2. Matrices

September

1. Determinants

2nd Term**(October – December)****October**

1. Vector Algebra
2. Three-dimensional Geometry

November

1. Probability
2. Relations and function

December

Revision

Class 12 - Economics(2023-24)**Ist Term****(April - September)****March/April****Part A: Introductory Macroeconomics****Unit 1: National Income and Related Aggregates**

What is Macroeconomics?

Basic concepts in macroeconomics: consumption goods, capital goods, final goods, intermediate goods; stocks and flows; gross investment and depreciation.

Circular flow of income (two sector model); Methods of calculating National Income - Value Added or Product method, Expenditure method, Income method.

Aggregates related to National Income:

Gross National Product (GNP), Net National Product (NNP), Gross Domestic Product (GDP) and Net Domestic Product (NDP) - at market

price, at factor cost; Real and Nominal GDP.
GDP and Welfare

May

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, CRR, SLR, Repo Rate and Reverse Repo Rate, Open Market Operations, Margin requirement.

July

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.

August

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.

Unit 5: Balance of Payments

Balance of payments account - meaning and components;

Balance of payments – Surplus and Deficit

Foreign exchange rate - meaning of fixed and flexible rates and managed floating.

Determination of exchange rate in a free market, Merits and demerits of flexible and fixed exchange rate.

Managed Floating exchange rate system

September

Part B: Indian Economic Development

Unit 6: Development Experience (1947-90) and Economic Reforms since 1991

A brief introduction of the state of Indian economy on the eve of independence. Indian economic system and common goals of Five Year Plans.

Main features, problems and policies of agriculture (institutional aspects and new agricultural strategy), industry (IPR 1956; SSI – role & importance) and foreign trade.

2nd Term

(October – December)

October

Economic Reforms since 1991

Features and appraisals of liberalisation, globalisation and privatisation (LPG policy); Concepts of demonetization and GST

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

November

Unit 8: Development Experience of India

A comparison with neighbours : India and Pakistan , India and China

Issues: economic growth, population, sectoral development and other Human Development Indicators

December

**Part C : Project in Economics
Annual Examination**

January

**Revision
Pre-Board Examination**

Class XII -Accountancy(2023-24)

Ist Term

(April - September)

March

Unit 1: Accounting for Partnership Firms: Fundamentals

- Partnership: features, Partnership Deed.
- Provisions of the Indian Partnership Act 1932 in the absence of partnership deed.
- Fixed v/s fluctuating capital accounts. Preparation of Profit and Loss Appropriation account- division of profit among partners, guarantee of profits.
- Past adjustments (relating to interest on capital, interest on drawing, salary and profit sharing ratio).

April

Unit 1: Continued.....

• **Valuation of Goodwill**

Goodwill: meaning, nature, factors affecting and methods of valuation - average profit, super profit and capitalization.

Note: Interest on partner's loan is to be treated as a charge against profits.

Goodwill: meaning, factors affecting, need for valuation, methods for

calculation (average profits, super profits and capitalization) , adjusted through partners capital/ current account or by raising and writing off goodwill (AS 26)

- **Accounting for Partnership firms - Reconstitution and Dissolution.**
 - **Change in the Profit Sharing Ratio** among the existing partners - sacrificing ratio, gaining ratio, accounting for revaluation of assets and reassessment of liabilities and treatment of reserves, accumulated profits and losses. Preparation of revaluation account and balance sheet.

May

- **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.

July

- **Retirement and death of a Partner** – effect of retirement / death of a partner on change in profit sharing ratio, treatment of goodwill (as per AS 26), treatment for revaluation of assets and reassessment of liabilities, adjustment of accumulated profits, losses and reserves, adjustment of capital accounts and preparation of capital, current account and balance sheet. Preparation of loan account of the retiring partner.
- Calculation of deceased partner's share of profit till the date of death. Preparation of deceased partner's capital account and his executor's account.
- **Dissolution of a partnership firm:** meaning of dissolution of partnership and partnership firm, types of dissolution of a firm. Settlement of accounts - preparation of realization account, and other related accounts: capital accounts of partners and cash/bank a/c (excluding piecemeal distribution, sale to a company and insolvency of partner(s)).

Note:

- (i) If the realized value of tangible assets is not given it should be considered as realized at book value itself.
- (ii) If the realized value of intangible assets is not given it should be considered as nil (zero value).
- (ii) In case, the realization expenses are borne by a partner, clear indication should be given regarding the payment thereof.

August

Unit 3: Accounting for Companies 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 preference 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 a company

September

Part B: Financial Statement Analysis

Unit 4 : Analysis of Financial Statements

- **Accounting Ratios :** Meaning, Objectives, Advantages, classification and computation.
- **Liquidity Ratios:** Current ratio and Quickratio.
- **Solvency Ratios:** Debt to Equity Ratio, Total Asset to Debt Ratio, Proprietary Ratio and Interest Coverage Ratio. Debt to Capital Employed Ratio.
- **Activity Ratios:** Inventory Turnover Ratio, Trade Receivables Turnover Ratio, Trade Payables Turnover Ratio, Fixed Asset Turnover Ratio, Net Asset Turnover Ratio and Working Capital Turnover Ratio.
- **Profitability Ratios:** Gross Profit Ratio, Operating Ratio, Operating Profit Ratio, Net Profit Ratio and Return on Investment.

Note: Net Profit Ratio is to be calculated on the basis of profit before and after tax.

2nd Term

(October – November)

October

Unit-3 Accounting for Companies

Accounting for Debentures

- Debentures: Meaning, types, Issue of debentures at par, at a premium and at a discount. Issue of debentures for consideration other than cash; Issue of debentures with terms of redemption; debentures as collateral security-concept, interest on debentures. Writing off discount /loss on issue of debentures.

Note: Discount or loss on issue of debentures to be written off in the year debentures are allotted from Security Premium Reserve (if it exists) and then from Statement of Profit and Loss as Financial Cost (AS 16)

Part B: Financial Statement Analysis

Unit 4 : Analysis of Financial Statements

Financial statements of a Company:

Meaning, Nature, Uses and importance of financial Statement.

Statement of Profit and Loss and Balance Sheet in prescribed form with major headings and sub headings (as per Schedule III to the Companies Act, 2013)

Note: *Exceptional items, extraordinary items and profit (loss) from discontinued operations are excluded.*

- **Financial Statement Analysis: Meaning, Significance** Objectives, importance and limitations.
- **Tools for Financial Statement Analysis:** Cash flow analysis, ratio analysis.

November

Unit 5 : Cash Flow Statements

Meaning, objectives Benefits, Cash and Cash Equivalents, Classification of Activities and preparation (as per AS 3 (Revised) (Indirect Method only)

Note:

(i) *Adjustments relating to depreciation and amortization, profit or loss on sale of assets including investments, dividend (both final and interim) and tax.*

(ii) *Bank overdraft and cash credit to be treated as short term borrowings.*

(iii) *Current Investments to be taken as Marketable securities unless otherwise specified.*

Note: *Previous years' Proposed Dividend to be given effect, as prescribed in AS-4, Events occurring after the Balance Sheet date. Current years' Proposed Dividend will be accounted for in the next year after it is declared by the shareholders.*

December Project Work as per CBSE guidelines to be completed by December
Revision

January Preboard Exams

Class 12 - Business Studies(2023-24)

Month	Content
March	<p>Part A: Principles and Functions of Management Unit 1: Nature and Significance of Management</p> <ul style="list-style-type: none"> • Management - concept, objectives, and importance • meaning of 'Effectiveness and Efficiency • Management as Science, Art and Profession • Levels of Management • Management functions-planning, organizing, staffing, directing and controlling • Coordination- concept and importance
April	<p>Unit 2: Principles of Management</p> <ul style="list-style-type: none"> • Principles of Management - concept and significance • Fayol's principles of management • Taylor's Scientific management - principles and techniques • Compare the contributions of Fayol and Taylor. <p>Unit 3: Business Environment</p> <ul style="list-style-type: none"> • Business Environment- concept and importance • Dimensions of Business Environment - Economic, Social, Technological, Political and Legal • Demonetization - concept and features
May/ July	<p>Part B: Business Finance and Marketing Unit 11: Marketing</p> <ul style="list-style-type: none"> • Marketing – Concept, features, functions and philosophies • Marketing Mix – Concept and elements • Product – branding, labelling and packaging – Concept • Price - Concept, Factors determining price • Physical Distribution – concept, components and channels of distribution • Promotion – Concept and elements; Advertising, Personal Selling, Sales Promotion and Public Relations
July	<p>Unit 12: Consumer Protection</p> <ul style="list-style-type: none"> • Consumer Protection: Concept and importance • The Consumer Protection Act, 2019: scope <p><i>Source:</i> http://egazette.nic.in/WriteReadData/2019/210422.pdf</p> <ul style="list-style-type: none"> • Meaning of consumer • Rights and responsibilities of consumers • Who can file a complaint? Against whom? <ul style="list-style-type: none"> • Redressal machinery • Remedies available • Consumer awareness - Role of consumer organizations and Non-Governmental Organizations (NGOs)

	<p>Unit 9: Financial Management</p> <ul style="list-style-type: none"> • Financial Management: Concept, role and objectives • Financial decisions: investment, financing and dividend - Meaning and factors affecting them • Financial Planning - concept and importance • Capital Structure – concept and factors affecting capital structure • Fixed and Working Capital - Concept and factors affecting their requirements
August	<p>Unit 10: Financial Markets</p> <ul style="list-style-type: none"> • Financial Markets: Concept • Money Market: Concept • Capital market and its types (primary and secondary) • Differentiate between capital market and money market. • Distinguish between primary and secondary markets. • Stock Exchange – Meaning, Functions and trading procedure • Meaning of depository services and Demat account as used in the trading procedure of securities. • Securities and Exchange Board of India (SEBI) - objectives and functions
August/ September	<p>Unit 4: Planning</p> <ul style="list-style-type: none"> • Planning: Concept, importance and limitation • Planning process • Single use and Standing Plans. Objectives, Strategy, Policy, Procedure, Method, Rule, Budget and Programme
September	<p>Revision</p> <p>Half yearly Examination</p>
October	<p>Unit 5: Organising</p> <ul style="list-style-type: none"> • Organising: Concept (as a structure & as a process) and importance • Organising Process • Structure of organisation- functional and divisional (concept, advantages, disadvantages and suitability) • Formal and informal organization – concept, advantages, disadvantages • Delegation: concept, elements and importance • Decentralization: concept and importance • Differentiate between delegation and decentralisation. <p>Unit 6: Staffing</p> <ul style="list-style-type: none"> • Staffing: Concept and importance of staffing

	<ul style="list-style-type: none"> • Staffing as a part of Human Resource Management concept • Staffing process • Recruitment process- meaning, sources, merits and demerits of internal and external sources of recruitment. • Selection – process • Training and Development - Concept and importance, Differentiate between training and development. • Methods of training - on the job and off the job – induction, vestibule training, apprenticeship training and internship training
November	<p>Unit 7: Directing</p> <ul style="list-style-type: none"> • Directing: Concept and importance • Elements of Directing • Motivation - concept, Maslow’s hierarchy of needs, Financial and non-financial incentives • Leadership - concept, styles - authoritative, democratic and laissez faire • Communication - concept, communication process, formal and informal communication; barriers to effective communication, how to overcome the barriers? <p>Unit 8: Controlling</p> <ul style="list-style-type: none"> • Controlling - Concept and importance • Relationship between planning and controlling • Steps in process of control
	<p>Unit 13: Project Work (to be done in phases along with the curriculum)</p>

Class 12 - PHYSICAL EDUCATION (048) (2023-24)

Ist Term

(March - September)

March

UNIT 1 - Management of Sporting Events

- Functions of Sports Events Management (Planning, Organising, Staffing, Directing & Controlling)
- Various Committees & their Responsibilities (pre; during & post)
- Fixture and it's Procedures - Knock - Out (Bye & Seeding) & League (Staircase & Cyclic)
- Intramural & Extramural tournaments – Meaning, Objectives & Its Significance
- Community sports program (Sports Day, Health Run, Run for Fun, Run for Specific Cause & Run for Unity)

April/May

UNIT 2 - Children & Women in sports

- Exercise guidelines of WHO for different age groups.
- Common Postural Deformities- Knock knee; Bow legs; Flat foot; Round shoulders; Lordosis, Kyphosis , and Scoliosis and their corrective measures
- Women’s participation in Sports – Physical, Psychological, and social benefits.
- Special consideration (Menarche & Menstrual Dysfunction)
- Female Athletes Triad (Osteoporosis, Amenorrhea, Eating Disorders)

July

UNIT 3 - Yoga as Preventive measure for Lifestyle Disease

- Obesity: Procedure, Benefits and Contraindications for Vajrasana, Hastasana, Trikonasana, Ardh- Matseyendrasana
- Diabetes: Procedure, Benefits & Contraindications for Bhujangasana, Pashimottasana, Pavan Muktasana, Ardh Matsyendrasana Kapalbhathi
- Asthma: Procedure, Benefits & Contr. for Sukhasana, Chakrasana, Gomukhasana, Parvatasana, Bhujangasana, Pashimottasana, Matsyasana, Anulom- Vilom
- Hypertension: Procedure, Benefits, Contraindications Tadasana, Vajrasana, Pavan Muktasana, Ardha Chakrasana, Bhujangasana, Shavasana

UNIT 4 - Physical Education and Sports for CWSN (Children with Special Need- Divyang)

- Organizations promoting Disability Sports (Special Olympics; Paralympics; Deaflympics)
- Concept of Classification and Divisioning in Sports.
- Concept of Inclusion in sports, its need, and Implementation;
- Advantages of Physical Activities for children with special needs.
- Strategies to make physical Activities accessible for children with special need.

UNIT 5 - Sports & Nutrition

- Concept of balance diet and nutrition
- Macro and Micro Nutrients: Food sources & functions
- Nutritive and Non - Nutritive Components of Diet
- Eating for Weight control – A Healthy Weight, The Pitfalls of Dieting, Food Intolerance, and Food Myths
- Importance of Diet in Sports-Pre, During and Post competition Requirements

August

UNIT 6 - Test & Measurement in Sports

- Fitness Test - SAI Khelo India Fitness Test in School:
 - Age group 5-8 yrs/ class 1-3: BMI, Flamingo Balance Test, Plate Tapping Test
 - Age group 9- 18 yrs/ class 4- 12: BMI, 50mt Speed test, 600mt Run/walk, Sit & Reach flexibility test,
 - Strength Test (Abdominal Partial Curl up, Push ups for boys. Push ups (Girls))
- Measurement of Cardio Vascular Fitness –Harvard Step Test –Duration of the Exercise in Seconds x100/5.5 X Pulse count of 1-1.5 Min after Exercise.
- Computing Basal Metabolic Rate (BMR)
- Rikli & Jones- senior citizen fitness test....
 - Chair stand test for lower body strength
 - Arm curl test for upper body strength
 - Chair sit & reach test for lower body flexibility
 - Back scratch test for upper body flexibility
 - Eight foot up & go test agility
 - Six minute walk test for aerobic endurance

September

Revision

2nd Term

(October – February)

October

UNIT 7 - Physiology & Injuries in sports

- Physiological factor determining component of Physical Fitness
- Effect of exercise on muscular system
- Effect of exercise on Cardio- Respiratory System
- Physiological changes due to aging

- Sports injuries: Classification (Soft Tissues Injuries -Abrasion , Contusion , Laceration, Incision, Sprain & Strain; Bones & Joints Injuries - Dislocation , comminuted, Transverse Oblique & Impacted)

UNIT 8- Biomechanics & Sports

- Newton's Law of Motion & its application in sports
- Types of Levers and their application in Sports.
- Equilibrium - Dynamic & Static and Centre of Gravity and its application in sports
- Friction & Sports
- Projectile in Sports

November

UNIT 9 - Psychology & Sports

- Personality; its definition & types (jung Classification & BIG five Theory)
- Motivation, its type & techniques.
- Exercise Adherence: Reasons, Benefits & Strategies for Enhancing it
- Meaning ,Concept & Types of Aggression in Sports
- Psychological Attributes in Sports -Self Esteem , Mental Imagery , Self Talk , Goal Setting

UNIT 10 - Training in Sports

- Concept of Talent Identification and Talent Development in Sports
- Introduction to Sports Training Cycle - Micro , Meso , Macro Cycle .
- Type & Method to Develop- Strength, Endurance , and Speed
- Type & Method to Develop- Flexibility and Coordinative Ability
- Circuit Training -Introduction & its importance

December

Annual Examination

January

Preboard Examination