

# Class – XII (Commerce) (2022-23)

## English

### I Term

(April-September)

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#### March

Familiarization with the course and marking scheme

#### Literature

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

#### April

##### Literature

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1. The last lesson
2. The Lost Spring
3. The Third Level

##### Language

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Writing Skills : Formal Letters , Articles  
Reading Skills: Invitations

#### May

##### Literature

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1. Deep Water
2. The Rattrap
3. Indigo

##### Language

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Writing Skills: Notice writing

#### July

##### Literature

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1. Poets and Pancakes
2. On the face of it

##### Language

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Writing Skills :Invitations & their replies

#### August

##### Literature

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1. The Enemy
2. Journey to the End of the Earth

##### Language

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Writing Skills : Report Writing

#### September

##### Language

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Writing Skills : Letter – Job Application  
ASSESSMENT OF LISTENING AND  
SPEAKING (ASL)

Revision

### II Term

(October - December)

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**October**

Literature

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- 1 The Tiger King
2. The Interview

**November**

Literature

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1. Going Places
2. Memories of childhood

Revision

**Mathematics(2022-23)****Ist Term****(April - September)****March**

1. Matrices

**April**

1. Determinants
2. Inverse Trigonometry

**May**

1. Continuity and Differentiability

**July**

1. Applications of derivatives
2. Linear Programming

**August**

1. Relations and function
2. Integration

**September**

1. Integration(Continue.....)
2. Application of Integration

**2<sup>nd</sup> Term****(October – December)****October**

1. Differential equation
2. Vector

**November**

1. Three-dimensional Geometry
2. Probability

**December**

Revision

## Economics(2022-23)

Ist Term	(April - September)
<b>March/April</b>	<b>Part A: Introductory Macroeconomics</b> <b>Unit 1: National Income and Related Aggregates</b> 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
<b>May</b>	<b>Unit 2: Money and Banking</b> 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.
<b>July</b>	<b>Unit 3: Determination of Income and Employment</b> 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.
<b>August</b>	<b>Unit 4: Government Budget and the Economy</b> 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

## **Part B: Indian Economic Development**

September

### **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.

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2<sup>nd</sup> Term

(October – December)

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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**

# Accountancy(2022-23)

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 Quick ratio.
- **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.

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**2<sup>nd</sup> Term**

**(October – November)**

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**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 CashEquivalents, 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**

## **Business Studies(2022-23)**

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**Ist Term**

**(April - September)**

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**Part A: Principles and Functions of Management**

**March/April**

**UNIT 1 : Nature & significance of management**

- Management - concept, objectives, and importance
- Management as Science, Art and Profession
- Levels of Management
- Management functions- planning, organizing, staffing, directing and controlling
- Coordination- concept and importance

**April**

**UNIT 2 : Principles of management**

- Principles of Management- concept and significance
- Fayol's principles of management
- Taylor's Scientific management- principles and techniques

**May**

**UNIT 3: Business environment**

- Business Environment- concept and importance
- Dimensions of Business Environment- Economic, Social, Technological, Political and Legal
- Demonetization - concept and features

## **Part B: Business Finance and Marketing**

### **UNIT 12 : Consumer Protection**

- Concept and importance of consumer protection
- The Consumer Protection Act, 2019:
  - *Source:*
    - <http://egazette.nic.in/WriteReadData/2019/210422.pdf>
  - Meaning of consumer
  - Rights and responsibilities of consumers
  - Who can file a complaint?
  - Redressal machinery
  - Remedies available
- Consumer awareness - Role of consumer organizations and Non-Governmental Organizations (NGOs)

**July**

### **UNIT 11 : Marketing**

- Marketing – Concept, 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

**August**

### **UNIT 9 : Financial Management**

- Concept, role and objectives of Financial Management
- Financial decisions: investment, financing and dividend- Meaning and factors affecting
- Financial Planning - concept and importance
- Capital Structure – concept and factors affecting capital structure
- Fixed and Working Capital - Concept and factors affecting their requirements

### **UNIT 10 : Financial Markets**

- Financial Markets: Concept
- Money Market: Concept
- Capital market and its types (primary and secondary)
- Stock Exchange - Functions and trading procedure
- Securities and Exchange Board of India (SEBI) - objectives and functions

**September**

### **Unit 13: Project Work (as per CBSE guidelines)**

Revision

Project Work (Individual discussion)

First Term Examination



#### **UNIT 4 : Planning**

- Concept, importance and limitation
- Planning process
- Single use and standing plans. Objectives, Strategy, Policy, Procedure, method Rule, budget and Programme

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**2<sup>nd</sup> Term**

**(October – December)**

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**October**

#### **UNIT 5: Organising**

- Concept, Importance
- Organising Process
- Structure of organisation- functional and divisional concept. Formal and informal organization – concept
- Delegation: concept, elements and importance
- Decentralization: concept and importance

#### **UNIT 6: Staffing**

- Concept and importance of staffing
- Staffing as a part of Human Resource Management concept
- Staffing process
- Recruitment process
- Selection – process
- Training and Development - Concept and importance, Methods of training - on the job and off the job - vestibule training, apprenticeship training and internship training

**November**

#### **UNIT 7: 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, formal and informal communication; barriers to effective communication, how to overcome the barriers

#### **UNIT 8 : Controlling**

- Controlling - Concept and importance
- Relationship between planning and controlling
- Steps in process of control
  
- Project Work
- Revision

**December**

Annual Examination

## PHYSICAL EDUCATION (048) (2022-23)

**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 )

**April**

### **UNIT 2 - Children & Women in sports**

- Common Postural Deformities- Knock knee; Bow legs; Flat foot; Round shoulders; Lordosis, Kyphosis , and Scoliosis and their corrective measures
- Special consideration ( Menarche & Menstrual Dysfunction)
- Female Athletes Traid ( Osteoporosis, Amenorrhea, Eating Disorders)

**May**

### **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 Kapalbhati
- 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

**July**

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

- Organizations promoting Disability Sports ( Special Olympics; Paralympics; Deaflympics)
- Advantage 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

**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))
- 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

<b>October</b>	<b>UNIT 7 - Physiology &amp; Injuries in sports</b> <ul style="list-style-type: none"><li>• Physiological factor determining component of Physical Fitness</li><li>• Effect of exercise on muscular system</li><li>• Effect of exercise on Cardio- Respiratory System</li><li>• Sports injuries: Classification (SoftTissues Injuries -Abrasion , Contusion , Laceration, Incision, Sprain &amp; Strain; Bones&amp; Joints Injuries - Dislocation , comminuted, Transverse Oblique &amp; Impacted)</li></ul> <b>UNIT 8- Biomechanics &amp; Sports</b> <ul style="list-style-type: none"><li>• Newton’s Law of Motion &amp; its application in sports</li><li>• Equilibrium - Dynamic &amp; Static and Centre of Gravity and its application in sports</li><li>• Friction &amp; Sports</li><li>• Projectile in Sports</li></ul>
<b>November</b>	<b>UNIT 9 - Psychology &amp; Sports</b> <ul style="list-style-type: none"><li>• Personality; its definition &amp; types (jung Classification &amp; BIG five Theory)</li><li>• Meaning ,Concept &amp; Types of Aggression in Sports</li><li>• Psychological Attributes in Sports -Self Esteem , Mental Imagery , Self Talk , Goal Setting</li></ul> <b>UNIT 10 - Training in Sports</b> <ul style="list-style-type: none"><li>• Concept of Talent Identification and Talent Development in Sports</li><li>• Introduction to Sports Training Cycle - Micro , Meso , Macro Cycle .</li><li>• Type &amp; Method to Develop- Strength, Endurance , and Speed</li><li>• Type &amp; Method to Develop- Flexibility and Coordinative Ability</li></ul>
<b>December</b>	Annual Examination
<b>January</b>	Preboard Examination