

ANNUAL CURRICULUM PLAN

CLASS: XII (Commerce)

SESSION (2023 – 2024)



ENGLISH (Core) (301) - XII -2023 -24

MONTH & WORKING DAYS	TOPICS TO BE COVERED	LEARNING OUTCOMES Students will be able to:
April (23)	<ul style="list-style-type: none"> • Flamingo: The Last Lesson, Lost Spring and My Mother at Sixty Six • Writing Skills : Letter to the Editor and Notice Writing 	<p>The Last Lesson:</p> <ul style="list-style-type: none"> • Understand the language is a key to prison, know the importance of mother tongue and understand the wastefulness of war. <p>Lost Spring:</p> <ul style="list-style-type: none"> • Understand the miserable plight of street children forced into labour early in life, analyse that there are millions of children experiencing no spring their lives, for their childhood is consumed in making a living. <p>My Mother at Sixty Six:</p> <ul style="list-style-type: none"> • Read the poem with proper expressions, pauses and voice modulation; understand and share the loneliness of aged; understand the importance of our duties towards the elderly people.
May (27)	<ul style="list-style-type: none"> • Revision PT 1 • Vistas: The Third Level, The Tiger King; Journey to the End of the Earth; The Enemy. 	<p>The Third Level:</p> <ul style="list-style-type: none"> • Identify and make connections between similar situations in own life experiences. • Understand the contrast between the fantasy world and real world <p>The Tiger King:</p> <ul style="list-style-type: none"> • Understand that there is a need of a new system for the age of ecology i.e a system which is embedded in the care of all people and also in the care of the Earth and all life upon it. • Understand that it is inappropriate to prove or disprove astrological predictions <p>Journey to the End of the Earth:</p> <ul style="list-style-type: none"> • Understand that millions of years ago humans hadn't arrived and the climate was much warmer with a variety of flora and fauna. • Understand that to study the Earth's past, present and future, Antarctica is the place – the world's geological history is in Antarctica. <p>The Enemy:</p> <ul style="list-style-type: none"> • Conclude that people of the world are inherently the same despite the differences in colour , culture & nationalities.

June	Summer Vacations	
July (26)	<ul style="list-style-type: none"> • Flamingo: Deep Water; The Rat Trap; Keeping Quiet • Writing Skills : Invitations ; Article Writing; Report Writing 	<p>Deep Water:</p> <ul style="list-style-type: none"> • Understand that most challenging situations could be overcome with immense courage and determination. • Understand that there is terror only in the fear of death and at death there is peace • Understand that the essential goodness in a human being can be awakened through love, respect, kindness and understanding. <p>The Rattrap:</p> <ul style="list-style-type: none"> • Understand that material benefits are the traps that most human being are prone to fall into. <p>Keeping Quiet :</p> <ul style="list-style-type: none"> • Understand that introspection makes us find our flaws and gives us the opportunity to rectify them • Think critically, understand not to harm others, remain quiet and still be productive and active
August (25)	<p>Revision PT II</p> <ul style="list-style-type: none"> • Flamingo: Indigo; Poets and Pancakes; The Interview; Going Places • Writing Skills: Applications for Job; Invitation writing 	<p>Indigo:</p> <ul style="list-style-type: none"> • Understand that role of a leader and the importance of rights. • Know the sufferings and contributions of freedom fighters and understand that freedom from fear is a prerequisite for justice. Take Initiative with a sense of responsibility and confidence. <p>Poets and Pancakes:</p> <ul style="list-style-type: none"> • Gain knowledge of Gemini Studios and the people from different regions and religions working together and their working conditions. • Understand that good poetry and music are the deciding factor in the popularity of the film. <p>Going Places :</p> <ul style="list-style-type: none"> • Compare their world of fantasy and reality in life and responsibilities in the family. • Analyse the difference between realistic and unrealistic dreams and understand that there is no substitute to hard work.
September (25)	Revision and Half Yearly Examination	
October (22)	<ul style="list-style-type: none"> • Flamingo: A Thing of Beauty; Aunt Jennifer's Tigers; Roadside Stand • Vistas: On the Face of it, Memories of Childhood 	<p>A Thing of Beauty:</p> <ul style="list-style-type: none"> • Learn from the stories of great people that beauty dwells inside us and gives us

	<ul style="list-style-type: none"> Writing Skills : Applications for Job; Report Writing 	<p>happiness; appreciate and admire the beauty of nature and the varied definitions of beauty.</p> <p>Aunt Jenifer's Tigers:</p> <ul style="list-style-type: none"> Understand that man and woman are equal and even females have inherent desires and they deserve freedom: mental and emotional both. Empathise with the victims of male chauvinism and raise voice against domestic violence. <p>A Roadside Stand:</p> <ul style="list-style-type: none"> Understand the contrast between the lives of rich and poor and understand that the economic well-being of a country depends on a balanced development of the villages and the cities. <p>On The Face of It:</p> <ul style="list-style-type: none"> Gain insight into the loneliness of physically handicapped and understand that a person with physical impairment expects good and normal behavior from others and respect them for what they are. Realise that pain of actual physical impairment is often much less than the sense of alienation felt by the person with disabilities. <p>Memories of Childhood:</p> <ul style="list-style-type: none"> Learn how to respect people from different culture and reflect their own/right perspective of treating underprivileged and marginalized community.
November (21)	Revision PT III and Project Work	
December (25)	Revision Pre-Board I	
January (17)	Revision Pre Board II	
February (25)		
March (25)	Annual Board Examination	

Exam wise syllabus distribution:-

- P.T-I :** The Last Lesson ; My Mother at Sixty Six ; The third level;
- Letter To Editor, Notice writing
- P.T-II:** Lost Spring; Deep Water; The Rattrap; Poem: Keeping Quiet, Invitation; Job application

Half Yearly : The Last Lesson ; Lost Spring; My Mother at Sixty Six ;The Third level ; The Tiger King ; Journey to the end of the earth ; The Enemy, Keeping Quiet; Deep Water ; TheRattrap; Indigo; Invitations; Notice writing; Report writing ; Letter To Editor (Formal), Job application, Article Writing

PT-III: A Thing of Beauty; Aunt Jenifer's Tigers; On The Face Of It; Memories of Childhood ; Roadside Stand.

Pre Board -I: FULL SYLLABUS

Pre Board-II: FULL SYLLABUS EXAMINATION SPECIFICATIONS

TIME: 3 HOURS MARKS: 80 SECTION - A (READING) (20 MARKS)

Q 1 Unseen Passage to assess comprehension, interpretation and inference (12 Marks)

Q 2 Unseen Case based passage with verbal/visual inputs like statistical data, charts etc.

SECTION - B (ADVANCED WRITING SKILLS) (20 MARKS)

Q3. Short & Long writing Tasks.

One out of two short compositions not more than 50 words. Eg: Notices, Invitations & Replies. (5 Marks)

Long answers questions: Letters to Editor & Application for jobs (5 Marks)

Very Long answer questions based

On visual / verbal input eg. : Article writing or Report writing. (5 Marks)

SECTION - C (LITERARY TEXT) (30 Marks) Flamingo (Main Reader) Vistas (Supplementary Reader)

Q 4 Reference to the context.

i. One poetry extract out of two from the book Flamingo to assess comprehension, interpretation, analysis and appreciation. (6 Marks)

ii. One Prose extract out of two from the book Vistas to assess comprehension, interpretation, analysis and appreciation. (4 Marks)

iii. One prose extract out of two from the book Flamingo to assess comprehension, interpretation, analysis and appreciation. (6 Marks)

Q 5 Short answers questions – based on prose and poetry from the book Flamingo to be answered in 40-50 words. (5×2=10 Marks)

Q 6 Short answers questions – based on prose and poetry from the book Vistas to be answered in 40-50 words. (2×2=4 Marks)

Q 7 One Long answer type question based from prose/poetry (Flamingo) to be answered in 120-150 words. (1×5=5 Marks)

Q 8 One Long answers type question based on the chapters from the book the Vistas to be answered in 120-150 words. (1×5=5 Marks)

REFERENCE BOOK: BBC

PAPER DESIGN

Typology	Testing Competencies	Objective Type Question including MCQs(1 mark each)	Short Answer Questions (2 marks each)	Short Answer Question (4 marks each)	Long Answer Question 120-150 words (6 marks each)	Very Long Answer Question 150-200 words (HOTS) (10 marks each)	Total marks
Comprehension	Conceptual understanding, decoding, Analyzing, inferring, interpreting, appreciating, literary, conventions and vocabulary, summarizing and using appropriate format/s	MCQ = 5 Objective Type Questions = 7	-	2	-	-	20
Writing Skills	Reasoning, appropriacy of style and tone, using appropriate format and fluency, inference, analysis, evaluation and creativity	-	-	1	1	2	30
Literature Textbooks and Supplementary Reading Text	Recalling, reasoning, appreciating literary convention, inference, analysis, creativity with fluency	8 Objective Type Questions (4 from 1 prose and 4 from 1 poetry extract)	5	-	2	-	30
	TOTAL	1x20=20	2x5=10	4x3=12	6x3=18	10x2=20	80
Assessment of Listening and Speaking Skills		-	-	-	-	-	20
	GRAND TOTAL	-	-	-	-	-	100

BUSINESS STUDIES (054) XII

Months(No. of working days) Unit No. and Unit Name	Learning Outcomes
<p>April (23)</p> <p>Unit 1: Nature and Significance of Management</p> <p>Unit 2: Principles of Management</p> <p>Unit 3: Business Environment</p>	<p>After going through this unit, the student will be able to:</p> <ul style="list-style-type: none"> • Understand the concept of management. • Explain the functions and importance of management • Explain the nature and significance of management principles. • Compare the contributions of Fayol and Taylor • Understand the concept of ‘Business Environment’ • Examine the impact of government policy changes on business in India with reference to liberalisation, privatization and Globalisation since 1991
<p>May (27)</p> <p>Unit 4: Planning</p> <p>Unit 5: Organising</p>	<p>After going through this unit, the student will be able to:</p> <ul style="list-style-type: none"> • Understand the concept of planning. • Describe the features and importance of planning. • Describe functional and divisional structures of organisation. • Discuss the advantages, disadvantages of formal and informal organization <p>Revision of PT 1</p>
<p>June</p>	<p>Summer Vacation</p>
<p>July (26)</p> <p>Unit 6: Staffing</p> <p>Unit 7: Directing</p> <p>Unit 8: Controlling</p>	<p>After going through this unit, the student will be able to:</p> <ul style="list-style-type: none"> • Understand the concept of staffing. • Describe the steps in the process of staffing • Explain the merits and demerits of internal and external sources of recruitment. • Describe the various elements of directing • Develop an understanding of Maslow’s Hierarchy of needs. • Understand the concept of controlling. • Describe the relationship between planning and controlling
<p>August (25)</p> <p>Unit9: Financial Management</p> <p>Unit 10: Financial Market</p>	<p>Revision for PT2</p> <p>After going through this unit, the student will be able to:</p> <ul style="list-style-type: none"> • Understand the concept of financial management • Discuss the three financial decisions and the factors affecting them. • Understand the concept of financial market. • Understand capital market and money market as types of financial markets.
<p>September (25)</p>	<p>Revision and Half Yearly Examination</p>
<p>October (22)</p> <p>Unit 11:Marketing Management</p> <p>Unit 12: Consumer Protection</p>	<p>After going through this unit, the student will be able to:</p> <ul style="list-style-type: none"> • Understand the concept of marketing • Describe the elements of marketing mix. • Describe the importance of consumer protection. • Understand the concept of a consumer according to the Consumer protection Act 2019

November (21)		Revision for PTIII and Project work as per CBSE guidelines	
December (25)		Revision and Pre-Board 1	
January (17)		Revision and Pre- Board 2	
February (25)			
March (13)		Annual Board Examination	
EXAMINATION SYLLABUS:			
PT-I	Unit 1 : Nature and Significance of Management Unit 2: Principles of Management	P.T-II	Unit 3 Business Environment Unit 4 Planning Unit 5 Organising
		P.T- III	Unit 11:Marketing Management Unit 12: Consumer Protection
Half Yearly Examination:		Unit1, Unit2, Unit3, Unit4, Unit5, Unit6, Unit 7 and Unit 8	
Pre- Board 1 and 2 Annual Examination:		Full Syllabus Full Syllabus	

NAME OF TEXT BOOKS : Business Studies XI (NCERT)

REFERENCE : Business Studies XI (Subhash Dey)

PROJECT ASSESSMENT

1	Initiative, cooperativeness and participation	2 Mark
2	Creativity in presentation	2 Mark
3	Content, observation and research work	4 Marks
4	Analysis of situations	4 Marks
5	Viva	8 Marks
	Total	20 Marks

Suggested Question Paper Design
Business Studies (Code No. 054)
Class XII (2023-24)
March 2024 Examination

Marks: 80

Duration: 3 hrs.

SN	Typology of Questions	Marks	Percentage
1	Remembering and Understanding: Exhibit memory of previously learned material by recalling facts, terms, basic concepts, and answers. Demonstrate understanding of facts and ideas by organizing, comparing, translating, interpreting, giving descriptions, and stating main ideas	44	55%
2	Applying: Solve problems to new situations by applying acquired knowledge, facts, techniques and rules in a different way	19	23.75%
3	Analysing, Evaluating and Creating: Examine and break information into parts by identifying motives or causes. Make inferences and find evidence to support generalizations. Present and defend opinions by making judgments about information, validity of ideas, or quality of work based on a set of criteria. Compile information together in a different way by combining elements in a new pattern or proposing alternative solutions.	17	21.25%
	Total	80	100%

ECONOMICS (030) XII

Months (No. of Working days)	Unit No. and Name	Learning Outcomes (After going through the units the student/learner would be able to):
April (23)	Unit 2 – Money and Banking Unit 4 – Government Budget and the Economy	<ul style="list-style-type: none">• Understand the concept of money, its components.• Discuss the different forms of money in circulation, who supplies it and how.• Explain the functioning of banking system and its importance.• Discuss about various receipts and government deficits
May (27)	Revision of PT i Unit 5 – Balance of Payments Unit 1 – National Income and Related Aggregates	<ul style="list-style-type: none">• Learn and understand about how the accounts are maintained to record monetary transactions of the country, its components and conditions.• Explain how after trading with different countries, exchange rates are determined. Also about their types and role of market forces.• Understand the basic concepts of macroeconomics used in measurement of national income.• Develop an understanding of the three approaches to calculate the national income (Value Added method, Income method and Expenditure method.
SUMMER VACATIONS		
July (26)	Unit – 3 Determination of Income and Employment Unit – 8 Development experience of India, Pakistan and China: A Comparative Study	<ul style="list-style-type: none">• Understand the concept of equilibrium level of income, its calculations, its importance for the country to be in that situation.• Develop an understanding, if a country does not achieve its equilibrium level of income then what measures it must adopt to avoid the excess and deficient demand.• Understand the issues of growth, population, sectoral and human development.

August (25)	Revision PT II Unit – 7 Current Challenges facing Indian Economy (Human Capital Formation, Rural development, Employment, Sustainable Economic Development)	<ul style="list-style-type: none"> • Understand how people become resource; role of human capital in economic development; growth of education sector in India. • Discuss the key issues – credit and marketing – role of cooperatives; agricultural diversification; alternative farming-organic farming • Explain the growth and changes in workforce participation rate in formal and informal sectors; problems and policies. • Develop an understanding of meaning and effects of economic development on resources and environment including global warming.
September (25)	<ul style="list-style-type: none"> • Revision and Half Yearly Examination 	
October (22)	Unit – 6 Development Experience (1947-90) and Economic Reforms since 1991:	<ul style="list-style-type: none"> • Understand about the state of Indian economy on the eve of independence. Indian economic system and common goals of Five Year Plans • Explain the main features, problems and policies of agriculture (institutional aspects and new agricultural strategy), industry (IPR 1956; SSI – role & importance) and foreign trade. • Develop an understanding LPG policy, Demonetization and GST.
November (21)	<ul style="list-style-type: none"> • Revision PT 3 	
December (25)	<ul style="list-style-type: none"> • Revision Pre- Board 1 	
January (17)	<ul style="list-style-type: none"> • Revision Pre Board 2 	
February (25)		
March (13)	<ul style="list-style-type: none"> • Board Exams 2024 	

Units		Marks	Periods
Part A	Introductory Macroeconomics		
	National Income and Related Aggregates	10	30
	Money and Banking	06	15
	Determination of Income and Employment	12	30
	Government Budget and the Economy	06	17
	Balance of Payments	06	18
		40	
Part B	Indian Economic Development		
	Development Experience (1947-90) and Economic Reforms since 1991	12	28
	Current Challenges facing Indian Economy	20	50
	Development Experience of India – A Comparison with Neighbours	08	12
	Theory Paper (40+40 = 80 Marks)	40	
			200
Part C	Project Work	20	20

NAME OF TEXT BOOKS : Introduction to Macro Economics, Indian Economic Development XII (NCERT)

REFERENCE : Introduction to Macro Economics, Indian Economic Development XII (Sandeep Garg)

EXAMINATION SYLLABUS :

PT1 : unit 2 and 4

PT 2 : unit 3 and 8

Half Yearly : unit 1,2,3,4,5,8

PT 3 : unit 4 and 6

Pre Board I : Full Syllabus

Pre Board II : Full Syllabus

PROJECT ASSESSMENT

S. No.	Heading	Marks Allotted
1.	Relevance of the topic	3
2.	Knowledge Content/Research Work	6
3.	Presentation Technique	3
4.	Viva-voce	8
	Total	20 Marks

Suggested Question Paper Design
Economics (Code No. 030)
Class XII (2023-24)
March 2024 Examination

Marks: 80

Duration: 3 hrs.

SN	Typology of Questions	Marks	Percentage
1	Remembering and Understanding: Exhibit memory of previously learned material by recalling facts, terms, basic concepts, and answers. Demonstrate understanding of facts and ideas by organizing, comparing, translating, interpreting, giving descriptions, and stating main ideas	44	55%
2	Applying: Solve problems to new situations by applying acquired knowledge, facts, techniques and rules in a different way.	18	22.5%
3	Analysing, Evaluating and Creating: Examine and break information into parts by identifying motives or causes. Make inferences and find evidence to support generalizations. Present and defend opinions by making judgments about information, validity of ideas, or quality of work based on a set of criteria. Compile information together in a different way by combining elements in a new pattern or proposing alternative solutions.	18	22.5%
	Total	80	100%

ACCOUNTANCY (055)		
Months (No. of Working days)	Unit No. and Name	Learning Outcomes (After going through the units the student/learner would be able to):
April (23)	Chapter 1 Accounting for partnership firm Fundamental Partnership: features, Partnership Deed. <ul style="list-style-type: none"> 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). Note: Interest on partner's loan is to be treated as a charge against profits 	<ul style="list-style-type: none"> State the meaning of partnership, partnership firm and partnership deed. Describe the characteristic features of partnership and the contents of partnership deed. Discuss the significance of provision of Partnership Act in the absence of partnership deed. Differentiate between fixed and fluctuating capital, outline the process and develop the understanding and skill of preparation of Profit and Loss Appropriation Account. Develop the understanding and skill of preparation profit and loss appropriation account involving guarantee of profits. Develop the understanding and skill of making past adjustments.
May (27)	Revision for PT1 Chapter 2– change in profit sharing ratio among the existing partners 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.	<ul style="list-style-type: none"> state the meaning, nature and factors affect in goodwill Develop the understanding and skill of valuation of goodwill using different methods. State the meaning of sacrificing ratio, gaining ratio and the change in profit sharing ratio among existing partners. Develop the understanding of accounting treatment of revaluation assets and reassessment of liabilities and treatment of reserves and accumulated profits by preparing revaluation account and balance sheet. Explain the effect of change in profit sharing ratio on admission of a

	<p>Chapter 3 Admission of 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.</p> <p>Note :-</p> <p>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)</p>	<p>new partner.</p> <p>Develop the understanding and skill of treatment of goodwill as per AS-26, treatment of revaluation of assets and re-assessment of liabilities, treatment of reserves and accumulated profits, adjustment of capital accounts and preparation of capital, current account and balance sheet of the new firm.</p>
(JUNE) SUMMER VACATIONS		
July (26)	<p>Chapter 4 Retirement or death of partner</p> <ul style="list-style-type: none"> • 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. 	<ul style="list-style-type: none"> • Explain the effect of retirement / death of a partner on change in profit sharing ratio. • Develop the understanding of accounting treatment of goodwill, revaluation of assets and re-assessment of liabilities and adjustment of accumulated profits, losses and reserves on retirement / death of a partner and capital adjustment. • Develop the skill of calculation of deceased partner's share till the time of his death and prepare deceased partner's and executor's account.

	<ul style="list-style-type: none"> 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 a company. 	<ul style="list-style-type: none"> Explain the accounting treatment of share capital transactions regarding issue of shares. Develop the understanding of accounting treatment of forfeiture and re-issue of forfeited shares. Describe the presentation of share capital in the balance sheet of the company as per schedule III part I of the Companies Act 2013.
September (25)	• Revision and Half Yearly Examination + Practicals	
October (22)	<p>Chapter 7 Issue of debenture Accounting for Debentures</p> <ul style="list-style-type: none"> 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. <p>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</p>	<ul style="list-style-type: none"> Explain the accounting treatment of different categories of transactions related to issue of debentures. Develop the understanding and skill of writing off discount / loss on issue of debentures. Understand the concept of collateral security and its presentation in balance sheet. Develop the skill of calculating interest on debentures and its accounting treatment. State the meaning of redemption of debentures.

	<p>Statement of Profit and Loss as Financial Cost (AS 16)</p> <p>Chapter 8 Financial statement of companies (As per schedule III)</p> <ul style="list-style-type: none"> • 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) <p><i>Note: Exceptional items, extraordinary items and profit (loss) from discontinued operations are excluded.</i></p> <p>Chapter 9 Financial statement analysis</p> <ul style="list-style-type: none"> • Financial Statement Analysis: Meaning,Significance Objectives, importance and limitations. <p>Chapter 10 Accounting ratios</p> <ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • Develop the understanding of major headings and sub-headings (as per Schedule III to the Companies Act, 2013) of balance sheet as per the prescribed norms / formats. <ul style="list-style-type: none"> • State the meaning, objectives and limitations of financial statement analysis. • Discuss the meaning of different tools of 'financial statements analysis'. • State the meaning, objectives and significance of different types of ratios. • Develop the understanding of computation of current ratio and quick ratio. • Develop the skill of computation of debt equity ratio, total asset to debt ratio, proprietary ratio and interest coverage ratio. • Develop the skill of computation of inventory turnover ratio, trade receivables and trade payables ratio and working capital turnover ratio and others. • Develop the skill of computation of gross profit ratio, operating ratio, operating profit ratio, net profit ratio and return on investment. <ul style="list-style-type: none"> • State the meaning and objectives of cash flow statement.
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	<p>Turnover Ratio, Fixed Asset Turnover Ratio, Net Asset Turnover Ratio and Working Capital Turnover Ratio.</p> <ul style="list-style-type: none"> • Profitability Ratios: Gross Profit Ratio, Operating Ratio, Operating Profit Ratio, Net Profit Ratio and Return on Investment. <p>Note: Net Profit Ratio is to be calculated on the basis of profit before and after tax.</p> <p>Chapter 11 Cash flow statement</p> <ul style="list-style-type: none"> • Meaning, objectives Benefits, Cash and Cash Equivalents, Classification of Activities and preparation (as per AS 3 (Revised) (Indirect Method only) <p>Note:</p> <p>(i) Adjustments relating to depreciation and amortization, profit or loss on sale of assets including investments, dividend (both final and interim) and tax.</p> <p>(ii) Bank overdraft and cash credit to be treated as short term borrowings.</p> <p>(iii) Current Investments to be taken <i>as Marketable securities unless otherwise specified.</i></p> <p>Note: <i>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.</i></p>	<ul style="list-style-type: none"> • Develop the understanding of preparation of Cash Flow Statement using indirect methods as per AS 3 with given adjustments.
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November (21)	• Revision PT 3 and Practicals	
December (25)	• Pre- Board 1	
January (17)	• Pre Board 2	
February (25)	•	
March (13)	• Board Exams 2024	

Accountancy (Code No. 055)

Class-XII (2023-24)

Theory: 80 Marks

3 Hours

Project: 20 Marks

Units		Periods	Marks
Part A	Accounting for Partnership Firms and Companies		
	Unit 1. Accounting for Partnership Firms	105	36
	Unit 2. Accounting for Companies	45	24
		150	60
Part B	Financial Statement Analysis		
	Unit 3. Analysis of Financial Statements	30	12
	Unit 4. Cash Flow Statement	20	8
		50	20
Part C	Project Work		
	Project work will include:		
	Project File	4 Marks	
	Written Test	12 Marks (One Hour)	
	Viva Voce	4 Marks	
Or			

Part B	Computerized Accounting		
	Unit 4. Computerized Accounting	50	20
Part C	Practical Work	20	20
	Practical work will include:		
	Practical File 4 Marks		
	Practical Examination 12 Marks (One Hour)		
	Viva Voce 4 Marks		

NAME OF TEXT BOOKS : Accountancy Part A volume I, Part A volume II, Analysis of Financial statement Part B REFERENCE : D.K. Goyal, T.S. Grawel and Exam idea
EXAMINATION SYLLABUS : PT1 : Unit 1 Chapter 1st PT 2 : chapter 2 and 3 PT 3: Chapter 4 and 5 Half Yearly : full partnership and company accounts (issue of share) Pre Board I : Full Syllabus Pre Board II : Full Syllabus

Project Work

Note: Kindly refer to the Guidelines published by the CBSE.

The comprehensive project may contain simple GST calculations.

Suggested Question Paper Design
Accountancy (Code No. 055)
Class XII (2022-23)

Theory: 80 Marks
 Project: 20 Marks

3 hrs.

SN	Typology of Questions	Marks	Percentage
1	Remembering and Understanding: Exhibit memory of previously learned material by recalling facts, terms, basic concepts, and answers. Demonstrate understanding of facts and ideas by organizing, comparing, translating, interpreting, giving descriptions, and stating main ideas	44	55%
3	Applying: Solve problems to new situations by applying acquired knowledge, facts, techniques and rules in a different way.	19	23.75%
4	Analysing, Evaluating and Creating: Examine and break information into parts by identifying motives or causes. Make inferences and find evidence to support generalizations. Present and defend opinions by making judgments about information, validity of ideas, or quality of work based on a set of criteria. Compile information together in a different way by combining elements in a new pattern or proposing alternative solutions.	17	21.25%
	TOTAL	80	100%

MATHEMATICS (041) XII (2023-2024)

Month(No. Of working days) Topics to be covered	Concept/ Mathematics Activities	Objective / expected learning outcome
April(23) Ch-1: Relations and functions Ch-2: Inverse trigonometric functions. Ch-3: Matrices	<ul style="list-style-type: none"> To draw the graph of $\sin^{-1} x$, using the graph of $\sin x$ and demonstrate the concept of mirror reflection (about the line $y = x$) To explore the principal value of the function $\sin^{-1} x$ using a unit circle. 	<p>Students will be able to understand :</p> <ul style="list-style-type: none"> ➤ Definition, range, domain, principal value branch. Graphs of inverse trigonometric Functions Elementary properties of inverse trigonometric functions. ➤ Types of matrices, zero and identity matrix, transpose of a matrix, symmetric and skew symmetric matrices. Operation on matrices: Addition and multiplication with a scalar. Simple properties. Concept of elementary row and column operations. ➤
May(27) Revision PT I Ch- 4: Determinants Ch 5: Continuity and differentiability Ch- 6: Applications of derivatives.	<ul style="list-style-type: none"> To find analytically the limit of a function $f(x)$ at $x = c$ and also to check the continuity of the function at that point. To verify Rolle's Theorem & Lagrange's Theorem To understand the concepts of decreasing and increasing functions 	<p>Students will be able to understand :</p> <ul style="list-style-type: none"> ➤ Determinant of a square matrix (up to 3×3 matrices), properties of determinants, minors, co-factors and applications of determinants in finding the area of a triangle. Adjoint and inverse of a square matrix. Consistency, inconsistency. ➤ Continuity and differentiability, derivative of composite functions, chain rule, derivative of inverse trigonometric functions, derivative of implicit functions. Second order derivatives. Rolle's and Lagrange's Mean Value Theorems. ➤ Applications of derivatives: rate of change of bodies, increasing/decreasing functions, tangents and normal use of derivatives in approximation, maxima and minima, first derivative test and second derivative test.
June	Summer Vacations	
July(26) Ch-7: Integrals Ch- 8: Application of integrals	<ul style="list-style-type: none"> To evaluate the definite integral $\int_a^b (1 - x^2) dx$ As the sum and verify it by actual integration. 	<p>Students will be able to understand :</p> <ul style="list-style-type: none"> ➤ Integration as inverse process of differentiation. Integration of a variety of functions by substitution, by partial fractions and by parts, Evaluation of simple integrals of the following types. ➤ Applications in finding the area under simple curves, especially lines, circles/ parabolas/ ellipses.

<p>August(25)</p> <p>Revision PT II</p> <p>Ch- 9 Differential equations</p> <p>Ch-10: Vector Algebra</p> <p>Ch- 11: Three dimensional Geometry</p>	<ul style="list-style-type: none"> • To verify geometrically that $c \times (a + b) = c \times a + c \times b$ • To demonstrate the equation of a plane in normal form. To measure the shortest distance between two skew lines and verify it analytically. 	<p>Students will be able to understand :</p> <ul style="list-style-type: none"> ➤ Definition, order and degree, general and particular solutions of a differential equation. Formation of differential equation whose general solution is given. Solution of differential equations by method of separation of variables, solutions of homogeneous differential equations of first order and first degree. ➤ Vectors and scalars, magnitude and direction of a vector. Direction cosines and direction ratios of a vector. Types of vectors. ➤ Properties and application of scalar (dot) product of vectors, vector (cross) product of vectors, scalar triple product of vectors. ➤ Shortest distance between two lines. Cartesian and vector equation of a plane. Angle between two lines, two planes, a line and a plane.
September (25)	Revision and Half Yearly Examination	
<p>October(22)</p> <p>Ch-12: Linear programming</p> <p>Ch 13: Probability</p>	<ul style="list-style-type: none"> • To explain the computation of conditional probability of a given event A, when event B has already occurred through an example of throwing a pair of dice. 	<p>Students will be able to understand :</p> <ul style="list-style-type: none"> ➤ Conditional probability, multiplication theorem on probability, independent events, total probability, Bayes' theorem, Random variable and its probability distribution. ➤ objective function, optimization, different types of linear programming (L.P.) problems, mathematical formulation of L.P. problems, graphical method of solution for problems in two variables, feasible and infeasible regions, feasible and infeasible solutions, optimal feasible solutions.
November(21)	.Revision PT III and Lab Manuals	
December(25)	Pre-Board-I	
January(17)	Pre-Board-II	
February(25)	PRACTICALS	
March (13)	FINAL BOARD EXAM	

Names of Text Books:

1. Mathematics Part I for Class XII Publisher: NCERT
2. Mathematics Part II for Class XII Publisher: NCERT
3. Reference Book: RD . SHARMA

EXAMINATION SYLLABUS:			
PT-I Ch. 2 to 4	PT II Ch. 5 to 7	P.T-III Ch. 7 to 10	Half Yearly : Ch. 1 to 7
Pre Board 1		Full Syllabus	
Pre Board 2		Full Syllabus	

PHYSICAL EDUCATION (048)

Months (No. of Working days)	Unit No. and Name	Learning Outcomes (After going through the units the student/learner would be able to):
April (23)	Unit 1 – Management of Sports Events Unit 2 – Children and Women in sports	<ul style="list-style-type: none"> • Understand the function of sports event management, various committees & their responsibilities. • Fixtures and its procedure. • Develop an understanding of common postural deformities and its corrective measure exercises. • Explain special consideration and Female Athletes Triad.
May (27)	Revision PT 1 Unit – 3 Yoga and the Preventive measure for lifestyle disease. Unit – 4 Physical Education and Sports for CWSN	<ul style="list-style-type: none"> • Understand the concept of Obesity, Asthma, Hyper-tension and Diabetes. • Organisation promoting the disability sports, advantages of the physical activities for the children with special needs, strategies to make physical activity assessable for children with special needs.
SUMMER VACATIONS		
July (26)	Unit – 5 Sports Nutrition Unit – 6 Test and Measurement in sports Unit – 7 Physiology and Injury in sports	<ul style="list-style-type: none"> • Understand the concepts of balanced diet, nutritive and non-nutritive components. • Explain the concept of Fitness test, Rikkli & Jones. • Understand about the physiological factors determining components of physical factors and effect of exercises on muscular and respiratory system.
August (25)	Revision PT 2 Unit – 8 Biomechanics in sports	<ul style="list-style-type: none"> • Explain the various Sports injuries and its classification. • Explain the Newton's law of motion, Friction & sports, projectile in sports.
September (25)	<ul style="list-style-type: none"> • Revision and Half Yearly Examination 	
October (22)	Unit – 9 Psychology in Sports	<ul style="list-style-type: none"> • Understand the concept of personality and its

	Unit – 10 Training in Sports.	types, aggression, psychological attributes in sports. • Discuss the concept of Talent Identification and Talent Development in Sports, Introduction to Sports Training cycle, Types and method to develop.
November (21)	Revision PT 3 and Practical Files	
December (25)	Revision and Pre- Board 1	
January (17)	Revision and Pre Board 2	
February (25)		
March (13)	Annual Board Examination	

PROJECT ASSESSMENT

S.No.	Topic	Marks
1	Physical Fitness Test	6
2	Games & Sports	7
3	Yogic Practice	7
4	Record File	5
5	Viva	5
6	Total	30
NAME OF TEXT BOOKS : Physical Education and Health (Saraswati Publications; S.P. Publications)		
EXAMINATION SYLLABUS :		
PT1 : unit 1 and 2 PT 2 : unit 3 and 4 Half Yearly : Unit 1 to 5 PT 3 : Unit 6 and 7 Pre Board I : Full Syllabus		
Pre Board II : Full Syllabus		