

AMARCHAND SINGHVI INTERNATIONAL SCHOOL	
CLASS XII COMMERCE (2024-25)	
SYLLABUS BREAK UP - TERM 1	
PRE MID TERM	MID TERM
ENGLISH CORE (301)	
LITERATURE Flamingo- Prose - The Last Lesson Poem- My Mother at Sixty Six	LITERATURE : Flamigo- Prose -, Lost Spring, The Rat Trap, Indigo, Poets and Pancakes Poem - Keeping Quiet, A Roadside Stand, A Thing of Beauty Vistas - The Third Level, The Tiger king, On the Face of it, Memories Of Childhood, Journey to the end of Earth, The Enemy
Reading: Unseen Passage	Reading ; Unseen Passage
Writing: Invitation and Replies	Writing: Notice Writing, Article Writing , Letter to Editor
ACCOUNTANCY (055)	
Ch. 1 Financial Statement 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)	Ch. 1 Accounting for Share Capital Features and types of companies. <ul style="list-style-type: none"> • 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. <ul style="list-style-type: none"> • Concept of Private Placement and Employee Stock Option Plan (ESOP), Sweat Equity. • Accounting treatment of forfeiture and reissue of shares. • Disclosure of share capital in the Balance Sheet of a company.
Ch. 3 Accounting Ratios Meaning, Objectives, Advantages, classification and computation. <ul style="list-style-type: none"> • 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. 	Ch. 2 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 (concept of TDS is excluded). Writing off discount / loss on issue of debentures
Ch. 4 Cash Flow Statement Meaning, objectives Benefits, Cash and Cash Equivalents, Classification of Activities and preparation (as per AS 3 (Revised) (Indirect Method only)	Ch. 2 Nature and Valuation of Goodwill meaning, nature, factors affecting and methods of valuation - average profit, super profit and capitalization
Ch. 5 Tools for Financial Statement Analysis: Comparative statements, common size statements.	Ch.3 Change in the Profit Sharing Ratio 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

BUSINESS STUDIES (054)	
Chapter 1 Nature and 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	Chapter 4 Planning Planning: Concept, importance and limitation, Planning process, Single use and Standing Plans. Objectives, Strategy, Policy, Procedure, Method, Rule, Budget and Programme
Chapter 2 Principles of Management Principles of Management - concept and significance, Fayol's principles of management, Taylor's Scientific management - principles and techniques	Chapter 5 Organising Organising: Concept and importance, Organising Process, Structure of organisation- functional and divisional concept. Formal and informal organization - concept, Delegation: concept, elements and importance, Decentralization: concept and importance
Chapter 3 Business Environment Business Environment- concept and importance, Dimensions of Business Environment - Economic, Social, Technological, Political and Legal, Demonetization - concept and features	Chapter 6 Staffing 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
<p style="text-align: center;">.....</p>	Chapter 7 Directing 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?
ECONOMICS (030)	
Part A: INDIAN ECONOMY	
Unit 6: Development Experience (1947-90) and Economic Reforms since 1991:	Unit 6: Development Experience (1947-90) and Economic Reforms since 1991:
Ch 1: Indian Economy on the eve of Independence A brief introduction of the state of Indian economy on the eve of independence.	Ch 3: Economic Reforms since 1991: Features and appraisals of liberalisation, globalisation and privatisation (LPG policy); Concepts of demonetization and GST
Ch 2: Indian Economy 1950-1990 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.	Unit 7: Current challenges facing Indian Economy
<p style="text-align: center;">.....</p>	Ch 4 : Human Capital Formation: How people become resource; Role of human capital in economic development; Growth of Education Sector in India
<p style="text-align: center;">.....</p>	Ch 5: Rural development: Key issues - credit and marketing - role of cooperatives; agricultural diversification; alternative farming - organic farming

Part B: MACRO ECONOMICS

Unit-2: Money and Banking	Unit 5: Balance of Payments
Ch 1: Money meaning and functions, supply of money - Currency held by the public and net demand deposits held by commercial banks.	Ch 1: Foreign Exchange 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
Ch 2: Banking Money creation by the commercial banking system.	Ch 2: Balance of Payment Balance of payments account - meaning and components of Balance of payments
Unit 4: Government Budget and the Economy	Unit 1: National Income and Related Aggregates
Government budget - meaning, objectives and components.	Methods of calculating National Income - Value Added or Product method, Expenditure method, Income method.
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.	Ch 1: Introduction to Macro Economics What is Macroeconomics? Difference between Micro and Macro Economics
	Ch 2: Circular Flow of Income Consumption goods, capital goods, final goods, intermediate goods; stocks and flows; gross investment and depreciation. Circular flow of income (two sector model)

APPLIED MATHEMATICS (241)

Unit I Numbers, Quantification and Numerical Applications 1.1 Modulo Arithmetic 1.2 Congruence Modulo 1.4 Allegation or Mixture 1.5 Numerical problems on boats and streams; pipes and cistern; races and games 1.6 Numerical inequalities	Unit III Calculus 3.1 High Order Derivatives 3.2 Application of derivatives 3.3 Marginal cost and marginal revenue using derivatives 3.4 Increasing/Decreasing functions 3.5 Maxima and Minima
Unit II Algebra 2.1 Matrices and types of matrices 2.2 Equality of matrices, Transpose of a matrix, Symmetric and Skew symmetric matrix 2.3 Algebra of matrices 2.4 Determinants 2.5 Inverse of a matrix 2.6 Solving system of simultaneous equations using matrix method, Cramer's rule	Unit VI Time Based Data 6.4 Time Series 6.5 Components of time series 6.6 Time series analysis for universal data 6.7 Secular Trend 6.8 Methods of measuring trend Unit VIII Linear Programming 8.1 Introduction and related terminology 8.2 Mathematical formulation of Linear Programming Problem 8.3 Different types of Linear Programming Problems 8.4 Graphical method of solution for problems in two variables 8.5 Feasible and Infeasible regions 8.6 Feasible and Infeasible solutions , optimal feasible solution

INFORMATICS PRACTICES (065)	
Unit 1: Data Handling using Pandas -I Introduction to Python libraries- Pandas, Matplotlib. Data structures in Pandas - Series and Data Frames. Series: Creation of Series from – ndarray, dictionary, scalar value; mathematical operations; Head and Tail functions; Selection, Indexing and Slicing. Data Frames: creation - from dictionary of Series, list of dictionaries, Text/CSV files; display; iteration; Operations on rows and columns: add, select, delete, rename; Head and Tail functions; Indexing using Labels, Boolean Indexing; Importing/Exporting Data between CSV files and Data Frames.	Unit 1: Data Handling using Pandas -I Data Visualization Purpose of plotting; drawing and saving following types of plots using Matplotlib – line plot, bar graph, histogram Customizing plots: adding label, title, and legend in plots.
<p style="text-align: center;">.....</p>	Unit 2: Database Query using SQL Revision of database concepts and SQL commands covered in class XI Math functions: POWER (), ROUND (), MOD (). Text functions: UCASE ()/ UPPER (), LCASE ()/ LOWER (), MID ()/ SUBSTRING () /SUBSTR (), LENGTH (), LEFT (), RIGHT (), INSTR (), LTRIM (), RTRIM (), TRIM (). Date Functions: NOW (), DATE (), MONTH (), MONTHNAME (), YEAR (), DAY (), DAYNAME (). Aggregate Functions: MAX (), MIN (), AVG (), SUM (), COUNT (); using COUNT (*). Querying and manipulating data using Group by, Having, Order by. Working with two tables using equi-join
ENTREPRENEURSHIP (055)	
Unit 1: Entrepreneurial Opportunity <ul style="list-style-type: none"> • Sensing Entrepreneurial Opportunities • Environment Scanning • Problem Identification • Idea fields • Spotting Trends • Creativity and Innovation • Selecting the Right Opportunity 	Unit 2: Entrepreneurial Planning <p>Forms of business organization- Sole proprietorship, Partnership, Company</p> <ul style="list-style-type: none"> • Business Plan: concept, format. • Components: <ul style="list-style-type: none"> Organisational plan; Operational plan; Production plan; Financial plan; Marketing plan; Human Resource plan
Unit 5: Business Arithmetic <ul style="list-style-type: none"> • Unit of Sale, Unit Cost for multiple products or services • Break even Analysis for multiple products or services • Computation of Working Capital • Inventory Control and EOQ • Return on Investment (ROI) and Return on Equity (ROE) 	Unit 3: Enterprise Marketing <ul style="list-style-type: none"> • Meaning of Marketing Strategy • Meaning of Marketing Mix • Components of Marketing Mix • Meaning & Types of Sales Strategy • Functions of Sales Strategy
HINDI CORE (302)	
LITERATURE	
आराह पाठ १- आत्मपरिचय दिन जल्दी-जल्दी ढलता है - हरिवंशराय बच्चन	आरोह पाठ २ - पतंग - आलाक धन्वा
वितान पाठ १ - सिल्वर वैडिंग - मनोहर श्याम जोशी	आराह पाठ ३ - कविता के बहाने बात सीधी थी पर - कुँवर नारायण
आरोह पाठ १० भक्तिन - महादेवी वर्मा <p style="text-align: center;">.....</p>	आरोह पाठ ४ - कैमरे में बंद अपाहिज - रघुवीर सहाय आरोह पाठ ११ - बाज़ार दर्शन - जैनेन्द्र कुमार
<p style="text-align: center;">.....</p>	आरोह पाठ १२ - काले मेघा पानी - धर्मवीर भारती
CREATIVE WRITING	
अभि० मा० पाठ १३ - नए और अप्रत्याशित विषयों पर लेखन	अभि० मा० पाठ ४ - पत्रकारीय लेखन के विभिन्न रूप और लेखन प्रक्रिया
अभि० मा० पाठ ३ - विभिन्न माध्यमों के लिए लेखन	अभि० मा० पाठ ११ - कैसे कर कहानी या नाटय रूपांतरण