

AMARCHAND SINGHVI INTERNATIONAL SCHOOL	
CLASS XII COMMERCE (2025-26)	
SYLLABUS BREAK UP - TERM 1	
PRE MID TERM	MID TERM
English Core (301)	
Reading-Unseen Passage Writing- Notice Writing, Formal Letter Writing (Letter to Editor) Literature-Flamingo-The Last Lesson, Lost Spring Poem- My Mother at Sixty-six, Keeping Quiet Vistas-The Third Level, Tiger King	Reading-Unseen Passage Writing- Notice Writing, Formal Letter Writing (Letter to Editor), Invitation and Replies, Article Writing Literature-Flamingo-The Last Lesson, Lost Spring, Deep Water, The Rattrap, Indigo Poem- My Mother at Sixty-six, Keeping Quiet, A Thing of Beauty Vistas-The Third Level, Tiger King, Journey to the End of the Earth, The Enemy
ACCOUNTANCY (055)	
Ch. 1 (Volume 3) 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. 6 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)).
Ch.3 (Volume 3) Tools for Financial Statement Analysis: Comparative statements, common size statements.	Ch. 5 & 6 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.
Ch. 2 Nature and Valuation of Goodwill meaning, nature, factors affecting and methods of valuation - average profit, super profit and capitalization	Ch. 1 Accounting for Partnership Firms 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).
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	Ch. 2 (Volume 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 Admission of a partner (Till covered - without capital adjustment) 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.	
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 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 2 Principles of Management Principles of Management - concept and significance, Fayol's principles of management, Taylor's Scientific management - principles and techniques	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

Chapter 3 Business Environment Business Environment- concept and importance, Dimensions of Business Environment - Economic, Social, Technological, Political and Legal, Demonetization - concept and features	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?
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 8 Controlling Controlling - Concept and importance, Relationship between planning and controlling, Steps in process of control.
ECONOMICS (030)	
Part A: Macro Economics	
Unit 2: Money and Banking Money – meaning and functions, supply of money - Currency held by the public and net demand deposits held by commercial banks. Money creation by the commercial banking system. Central bank and its functions (example of the Reserve Bank of India): Bank of issue, Govt. Bank, Banker's Bank, Control of Credit through Bank Rate, Cash Reserve Ratio (CRR), Statutory Liquidity Ratio (SLR), Repo Rate and Reverse Repo Rate, Open Market Operations, Margin requirement. Unit 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 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: Balance of Payment Balance of payments account - meaning and components of Balance of payments Unit 1: National Income and Related Aggregates 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)
Part B: Indian Economic Development	
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 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 6: Development Experience (1947-90) and Economic Reforms since 1991: Ch 3: 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 Ch 5: Rural development: Key issues - credit and marketing - role of cooperatives; agricultural diversification; alternative farming - organic farming
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 Integration and its Application 3.6 Integration 3.7 Indefinite Integrals as family of curves 3.8 Definite Integrals as area under the curve

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 Index numbers and Time-based data 6.4 Time Series 6.5 Components of Time Series 6.6 Time series analysis for univariant data 6.7 Secular Trend 6.8 Methods of Measuring trend Unit VII Financial Mathematics 7.1 Perpetuity, Sinking funds 7.3 Calculation of EMI
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.
	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
	Unit 3: Introduction to Computer Networks Introduction to networks, Types of network: LAN, MAN, WAN. Network Devices: modem, hub, switch
ENTREPRENEURSHIP (055)	
Unit 2: Entrepreneurial Planning Forms of business organization- Sole proprietorship, Partnership, Company, HUF and Co-operative Society Unit 5: Business Arithmetic • 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 2: Entrepreneurial Planning • Business Plan: concept, format. • Components: • Organisational plan; • Operational plan; • Production plan; • Financial plan; • Marketing plan; • Human Resource plan Unit 1: Entrepreneurial Opportunity • Sensing Entrepreneurial Opportunities • Environment Scanning • Problem Identification • Idea fields • Spotting Trends • Creativity and Innovation • Selecting the Right Opportunity
HINDI CORE (302)	
Literature	Literature
आरोह पाठ १- आत्मपरिचय	आरोह पाठ २ – पतंग – आलोक धन्वा
दिन जल्दी-जल्दी ढलता है – हरिवंशराय बच्चन	
वितान पाठ १ – सिल्वर वैडिंग – मनोहर श्याम जोशी	आरोह पाठ ३ – कविता के बहाने बात सीधी थी पर – कुँवर नारायण
आरोह पाठ १० भक्तिन – महादेवी वर्मा	आरोह पाठ ४ – कैमरे में बंद अपाहिज – रघुवीर सहाय
	आरोह पाठ ११ – बाज़ार दर्शन – जैनेन्द्र कुमार
	आरोह पाठ १२ – काले मेघा पानी – धर्मवीर भारती
Creative Writing	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 करें कहानी या नाट्य रूपांतरण