AMARCHAND SINGHVI INTERNATIONAL SCHOOL		
CLASS XII COMMERCE (2024-25) SYLLABUS BREAK UP - TERM 2		
POST MID TERM	PRE BOARD	
LITERAUREFlamingo-Prose - TheInterview, Going PlacesPoem-AuntJennifer's TigersVistas - The Cutting of my Long hair, We tooare Human Beings		
Reading: Unseen Passage		
Writing: Job Applications		
ACCOUNTA	NCY (055)	
 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). Goodwill: meaning, nature, factors affecting and methods of valuation - average profit, super profit and capitalization. 	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. 2 Nature and Valuation of Goodwil meaning, nature, factors affecting and methods of valuation - average profit, super profit and capitalization Ch.3 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. Ch. 4 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. 		

Ch. 5 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.		
BUSINESS STUDIES (054)		
Chapter 9 Financial Management	Chapter 10 Financial Markets	
Financial Management: Concept, role and	Financial Markets: Concept, Money Market: Concept, Capital	
objectives, Financial decisions: investment, financing	market and its types (primary and	
and dividend - Meaning and factors	secondary), Stock Exchange - Functions and trading	
affecting, Financial Planning - concept and	procedure, Securities and Exchange Board of India	
importance, Capital Structure – concept and factors	(SEBI) - objectives and functions	
affecting capital structure, Fixed and Working Capital - Concept		
and		
factors affecting their requirements		
Chapter 11. Marketing Management		
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		

ECONOMICS (030)		
Part A: MACRO	ECONOMICS	
Unit 1: National Income and Related Aggregates		
Ch 3: Basic Concepts of Macro Economics Basic concepts of Macro Economics	Ch 4: National Income and Related Aggregates 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 Deflator, GDP and Welfare	
Unit 3: Determination of Income and Employment		
Ch1: Aggregate Demand and Related Concepts Aggregate demand and its components. Propensity to consume and propensity to save (average and marginal).	Ch 2: Income Determination and Multiplier Short-run equilibrium output; investment multiplier and its mechanism. Meaning of full employment and involuntary unemployment.	
Ch 3: Excess Demand and Deficient Demand Problems of excess demand and deficient demand; measures to correct them - changes in government spending, taxes and money supply.		
Part B: INDIA	N ECONOMY	
Unit 7: Current challenges facing Indian Economy		
Ch 6: Employment:	Ch 7:Sustainable Economic	
Growth and changes in work force	Development:	
participation rate in formal and	Meaning, Effects of Economic	
informal sectors; problems and policies	Development on Resources and	
	Environment, including global	
	warming	
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		

APPLIED MATHS (241)		
Unit IV Probability Distributions 4.1 Probability Distribution 4.2 Mathematical Expectation 4.3 Variance 4.4 Binomial Distribution 4.5 Poisson distribution 4.6 Normal distribution	Unit VIII Linear Programming 8.1 Introduction and related terminologies 8.2 Mathematical formulation of linear programming problems 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 solutions	
Unit V Inferential Statistics 5.1 Population and sample 5.2 Parameter, statistic and statistical inferences 5.3 t-Test (one sample t-test and two independent groups t-test) Unit VII Financial Mathematics	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	
 7.1 Perpetuity, Sinking funds 7.3 Calculation of EMI 7.4 Calculation of returns, nominal rate of return 7.5 Compound Annual Growth Rate 7.7 Linear method of depreciation 		
INFORMATICS PRACTICES (065)		
Unit 3: Introduction to Computer Networks Repeater, router, gateway Network Topologies: Star, Bus, Tree, Mesh. Introduction to Internet, URL, W W W, and its applications- Web, email, Chat, VoIP. Website: Introduction, difference between a website and webpage, static vs dynamic web page, web server and hosting of a website. Web Browsers: Introduction, commonly used browsers, browser settings, add-ons and plug-ins, cookies.		
Unit 4: Societal Impacts Digital footprint, net and communication etiquettes, data protection, intellectual property rights (IPR), plagiarism, licensing and copyright, free and open source software (FOSS), cybercrime and cyber laws, hacking, phishing, cyber bullying, overview of Indian IT Act. E-waste: hazards and management. Awareness about health concerns related to the usage of technology.		

ENTREPRENEURSHIP (066)		
 Unit 4: Enterprise Growth Strategies Franchising: Concept and types Franchising: Advantages and limitations to franchisor and franchisee. Mergers and Acquisition: Concept, reasons and types. Reasons for mergers and acquisitions 	Unit 6: Resource Mobilization • Capital Market: Concept • Primary market: Concept, methods of issue • Angel Investor: Features • Venture Capital: Features, funding.	
HINDI CORE (302)		
आरोहः <u>गद्य खंडः</u> रायपाठ– गलता लोहा–शेखर जोशी, रजनी–मन्नू भंडारी <u>पद्य खंडः</u> पद्य 5 गज.ल–दुष्यंत कुमार वितानः पाठ–3 आजलो–आंधारिःबेबी हलदार अभिव्यक्ति और माध्यमः अपठित गद्यांश, अपठित पद्यांश, पाठ – कार्यालयी लेखन और प्रक्रियाए, कथा पटकथा रिपोतार्ज	आरोहः <u>गद्य खंडः</u> पाठ–7 जामुन का पेड.–कृश्नचंदर, पाठ–8भारत माता–जवाहरलाल नेहरू <u>पद्य खंडः</u> 6 हे भूख, मत मचल–अक्क महादेवी, से मेरे जूही के फूल–अक्क महादेवी, 7 सबसे खतरनाक–अवतार सिंह पाश, 8– आओ मिलकर बचाएँ–निर्मला पुतुल वितानः पाठ– आजलो–आंधारिःबेबी हलदार, पाठ–भारतीय कलाएँ अभिव्यक्ति और माध्यमः अपठित गद्यांश, अपठित पद्यांश, पाठ – कार्यालयी लेखन और प्रक्रिया	