

Class XII PARENT SYLLABUS 2025 -2026 COMMERCE

<mark>Month</mark>	English	Business Studies	Accountancy	Math	Economics
July उ	1. Long Writing Skill: Job Application format content expression marking scheme Learning Outcome state situations when they would draft a job application supply inputs for the format, style and tone of a job application use words and phrases, effective openings and closing of the letter draft a job application and a curriculum vitae 2. Flamingo, Prose: The Rattrap by Selma Lagerlof about the author the essential goodness in a human being can be awakened through	Directing *Leadership – concept, styles – authoritative, democratic and laissez faire. *Communication -concept, formal and informal communication, barriers to effective communication, how to overcome the barriers Learning Outcomes: Each Student will be able to: (i) explain the concept of leadership and its importance in management; (ii) describe the qualities of a good leader; (iii) explain about formal and informal communications in the organizations; (iv) identify various barriers to effective communications and measures to overcome these barriers in the organizations Controlling *Concept, nature, and importance.	Accounting for partnership firm: dissolution of a partnership firm preparation of realization account and other related accounts Capital account of partner's and cash / bank a/c Learning Outcomes: Each student will be able to: •prepare realization a/c and other related a/c, capital a/c of partners and cash/bank a/c and balance sheet. Analysis of Financial Statement: Financial statement of a company Meaning, nature, uses and importance of financial statements. After going through this Unit, the students will be able to: develop the understanding of major headings statement of Profit and Loss and Balance Sheet in	Topic: Integrals Learning Outcomes: Each student will be able to *define the concept of antiderivative *learn the integral of basic functions by the method of inspection *apply the method of substitution to solve problems of integration by using trigonometric identities *derive the solution of special integrals *apply the method of by parts and partial fractions to solve problems *perceive the concept of	Aggregate demand and its components Propensity to consume and propensity to save (Average and Marginal) Short -run equilibrium output; Investment multiplier and its working Meaning of full employment and involuntary unemployment Problems of excess demand and deficient demand; corrective measures; changes in government spending, taxes and money supply Learning Outcomes Differentiate between ex-post and ex-ante in Economics. 2. Define and create a consumption function. 3.Define and formulate

understanding and love.

- the human tendency to redeem oneself from dishonest ways
- human loneliness and the need to bond with others
- the metaphor in the title

Learning Outcome

- effectively provide a synopsis of the story.
- Ø highlight the values and thought process of the story.
- Ø identify the insecurity while tackling personal fears and horrors
- Ø appreciate the significance of developing personal fears yet rising above them to savor real liberty.
- Ø learn new words and phrases.
- Ø justify the title
- Ø express oneself through writing tasks
- 3. Vistas, Prose: Journey to the End of the Earth by Tishani Joshi about the author

- •Relationship between planning and controlling
- Steps in the process of control

Learning Outcomes:

Each student will be able to: (i) explain the meaning of controlling;

- (ii) state the importance of controlling:
- (iii) describe the relationship between planning and controlling;
- (iv) explain the steps in the process of controlling Financial Management Concept, role, and objectives of financial management Financial decisions: investment, financing, and dividend- Meaning and factors affecting Financial Planning - concept and importance

Learning Outcomes:

Each student will be able to: (i) explain the meaning of business finance:

- (ii) describe financial management;
- (iii) explain the role of financial management in our enterprise;
- (iv) discuss objectives of financial management and how they could be achieved; (v) explain the meaning and importance of financial planning:

prescribed form with major headings and subheadings (as per Schedule III to the Companies Act, 2013) Note: Exceptional items, extraordinary items and profit (loss) from discontinued operations are excluded. Tools of Financial Statement Analysis: Comparative financial statements

Common size statements

Learning Outcomes:

Each student will be able

- explain the nature and objectives of financial statements of a company; describe the form and content of statement of profit and loss of a company as per schedule III;
- describe the form and content of balance sheet of a company as per schedule III;
- •explain the significance and limitations of financial statements: prepare the financial statements.
- prepare comparative and common size statements and interpret the data given therein; and calculate the trend percentages and interpret them.

definite integral of a function

*apply the properties of

*definite integrals in solving problems

Topic:

- Application of Integration

Learning Outcomes:

Each child will be able to:

*draw the curve

*find the point of intersection

*identify the area to be calculated

*calculate the area bounded by the curves such as lines, ellipse, parabola, circle.

Average Propensity to Consume (APC) and Marginal propensity to consume (MPC).

- 4. Define and formulate Average Propensity to Save (APS) and Marginal propensity to save (MPS).
- 5. Define investment, autonomous investment.
- 6. Explain the determinants of income in a two-sector model
- 7. Formulate the aggregate demand and disposable income of an economy.
- 8. Explain the determination of equilibrium income in the short run
- 9. Establish macroeconomic equilibrium with price level fixed through the graphical and algebraic methods.
- 10. Describe the effects of autonomous change in aggregate demand on income and output.
- 11. Deconstruct the multiplier mechanism in the final goods market
- 12. Illustrate paradox of thrift
- 13. Differentiate between excess and deficient demand.
- 14. Solve the problem of excess and deficient demand through monetary and fiscal tools.

अर्थ अ	 the aim of the expedition Antarctica, the right place to study about the changes in the environment the need to address environmental issues immediately, if mankind is to survive Learning Outcome do a comparative study between the lesson and The Ailing Planet reason out the causes of the depletion of the earth learn about the need to address environmental issues examine the reason why Antartica is the perfect place to study about the changes in the environment Flamingo, Poetry: A Roadside Stand by Robert Frost about the poet the lives of poor deprived people of the villages the fact that progress and development is unequal between the cities and the villages 	(vi) Discuss the three financial decisions and the factors affecting them.	Issue of Shares share capital: nature and types -Accounting for Share capital: issue and allotment of equity shares, private placement of shares public subscription of shares- over subscription and under subscription of shares; Issue at par and at premium and at discount, calls in advance and arrears, issue of shares for consideration other than cash. Learning Outcomes: Each student will be able to: •state the meaning of equity and preference share •state the type of shares. •classify share capital of company •pass journal entries for issue of shares for consideration other than cash. •make accounting treatment of rights issue, issue of shares to promoters and vendors. •differentiate between capital reserve and reserve capital. pass journal entries for application, allotment and calls on shares.	ONALSC	HOOL
	· the feelings of the				

owners of a roadside shed the callous attitude of the government, the civic authorities and the social service agencies the poet. filled with sadness to see the almost childish longing Learning Outcome bring out the callous attitude of the rich towards the poor justify the title bring out the theme-progress and development is unequal between the cities and villages comment on the rhyme scheme and the stanza division fillaming Prose: Indigo by
Louis Fischer Gandhi's role in helping the peasants Rajkumar Shukla, the resolute peasant the sharecropping arrangement Gandhi's defiance of the official orders Gandhi.s influence on the lawyers Civil Disobedience triumphs Gandhi's agreement to 25% compensation self-reliance and
making of free India Learning Outcome

ु स	Ø reflect on the historical significance of indigo plantations in India Ø examine the themes of colonialism and resistance. Ø speak about the Champaran Movement and Gandhi's role in helping peasants Ø find out more about the sharecropping agreement Ø draft a character sketch of Rajkumar Shukla Ø comment on Gandhi's influence on the lawyer examine how self-reliant Indian independence and help to sharecroppers were all bound together.	AGORE IN			HOOL
Aug	1. Long Writing Skill, Long Writing Skills: Report Writing format content expression word limit marking scheme Learning Outcome Ø differentiate between a magazine and newspaper report Ø speak about the format, style and tone of a letter to the editor Ø suggest expressions and phrases to draft	Financial Management Capital Structure – concept and factors affecting capital structure Fixed and working capital - Concept and factors affecting requirements of fixed capital and working capital. Learning Outcomes: Each student will be able to: (i) state the meaning of capital structure; (ii) analyze the factors affecting the choice of an appropriate capital structure; (iii) state the meaning of fixed	Issue of Shares contd Accounting treatment of forfeiture and re-issue of shares Disclosure of share capital in company's Balance Sheet only (as per revised schedule VI) Learning Outcomes: Each student will be able to: •pass journal entries for forfeiture of shares. •pass journal entries for reissue of shares. •calculate amount of capital	Topic: Differential Equations Learning Outcome Each student will be able to *define a differential equation. Its order and degree *form the differential equation whose general solution is given	RURAL DEVELOPMENT Key issues- credit and marketing-role of cooperatives, Agricultural diversification, alternative farming- organic farming Learning outcome: 1. Summarise the key areas of rural development 2. Justify the importance of agricultural diversification 3. List the functions performed by NABARD 4. Analyse the rural banking system and micro credit programmes in India 5. Define agricultural

- a letter
 Ø draft a magazine and
 newspaper reports
- 2. Flamingo, Prose: Poets and Pancakes by Asokamitran
- about the writer
- · interpretation of the title
- theme and humour used
- · characterisation
- Communism and MRA

Learning Outcome

- Ø interpret and justify the title Ø speak about the humour used and the theme of the lesson
- Ø draft character sketches
- Ø bring out the struggle that Ashokmitran went through
- Ø comment on Communism and the role of MRA at the Gemini Studio
- 3. Vistas, Prose: The Enemy by Pearl S. Buck
- about the author
- the essential worth of human life and universal brotherhood.
- think beyond countries and continents and races and wars.
- oath taken by doctors, saving a person's lifemore important than their patriotic feelings ones role as

capital and working capital; and analyze the factors affecting the requirement of fixed and working capital. Financial Market
Financial Market: 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
Learning Outcomes:

Learning Outcomes:

- Each student will be able to: (i) explain the meaning of financial market;
- (ii) explain the meaning of money market and describe its major instruments;
- (iii) differentiate between various instruments of money market
- (iv) explain the nature and types of capital market;
- (v) distinguish between money market and capital market;
- (vi) find out various methods of floatation.
- (vii) differentiate between shares and debentures (viii) explain the meaning of stock exchange
- (ix) discuss various functions of stock exchange;
 (x) find out history of
- (x) find out history of Securities Exchange Board of India

reserve.
•prepare a cash book.
•exhibit share capital in balance sheet
Accounting for issue of debentures - Debentures: issue of debentures at par, at premium and at discount. Issue of debentures for consideration other than cash, debentures as collateral security, interest on debentures

Learning Outcomes:

Each student will be able to:
•state the meaning and features of debentures
•differentiate between shares and debentures
•state the meaning of different classes of debentures

•explain the concept of issue of debentures as a collateral security and the accounting thereof; •record the journal entries for issue of debentures with various terms of issue, terms of redemption; •show the items relating to issue of debentures in

company's balance sheet;

describe the methods of

issue of debentures:

explain the methods of

writing-off discount / loss on

iournalize various cases of

issue of debentures

equation using the method of separating variables

*define a homogenous differential equation

*identify a linear differential equation

*solve a linear differential equation

(dy/dx + Py = Q)

Topic: Linear Programming Problem

Each child will be able to

*define an L.P.P, objective function,

constraints, feasible region, feasible solution

*find the feasible region.

*solve an L.P.P using Corner point method

Topic:

marketing

- 6. Describe the need for government regulation in agricultural market
- Highlight the benefits and limitations of organic farming

ENVIRONMENT AND SUSTAINABLE DEVELOPMENT

Meaning of environment, Effects of economic development on resources and environment, global warming, ozone depletion

Learning Outcome

- Appreciate the importance of environment in economic development
- 2. Explain the functions of environment
- Infer the consequences of environment being pushed beyond its carrying capacity
- Evaluate the impact of economic growth on environment
- 5. Highlight the causes of environmental degradation
- 6. Highlight the importance of sustainable development

	private individuals	(xi) describe the role of SEBI	redemption of debentures	Probability	
	as well as citizens	in investor protection	and the accounting thereof.	Tobability	
	Learning Outcome	in invester protestion	and the decounting thereon	Learning Outcome	
	Ø familiarise themselves with			Loaning Satoomo	
	the specific background			Each child will be able to	
	of political enmity.			Lacif Cilid Will be able to	
	Ø identify and make			*define probability, random	
	connections between			exp, event, sample space	
	similar situations in own			oxp, event, cample epace	
	life experiences			*recall the fundamental	
	Ø speak about the			principle of addition and	
	significance of			multiplication	
	professional ethics and			•	
	social obligation in				
	sensitive times.				
	Ø justify the title				
	Ø express themselves through writing tasks				
	Ø improve upon their reading				
	and writing skills	AGORE IN	TEDNATI	ONAT SCI	HOOL
-	4. Flamingo, Poetry:Aunt	AGUKEIN	IENNAII	UNALSU.	HOOL
- 3	Jennifer's Tigers by Adrienne	ST OF BALL	A SIL NIEW	DELIII	
긱	Rich	ST OF KAI	LASH, NEW	DELLI	
- 31	about the poet				
	· interpret the title				
	symbolism				
	· appreciate poetry -to				
	infer the deeper				
	meaning/message				
	poetic forms and				
	figures of speech, rhyme				
	and rhythm <mark>Learning Outcome</mark>				
	Ø facilitate making				
	connections between				
	similar situations in				
	different storylines/life				
	experiences.				
	Ø empathize with Aunt				
	Jennifer's problems and				
	seek resolution.				

interaction	expresence texts to change of discern inequal guises of develop appresenticized justify the street of lt by Sussenticity of lt by Su	neous, fluid and sion in poetic or convey a social elementaria de la conve		RNATION H, NEW DE		OOL
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	express themselves through writing tasks				
Sept 27	1. Flamingo, Prose: The Interview by Christopher Silvester	Marketing Management Marketing – concept, functions, and philosophies Marketing mix – concept and elements Product - branding, labelling, and packaging – concept Price - concept, factors determining price Learning Outcomes: Each Student will be able to: explain the meaning of 'marketing'; distinguish between 'marketing' and 'selling'; list out important functions of marketing; examine the role of marketing in the development of an economy in a firm, to the society and to consumers; explain the elements of marketing-mix; classify products into different categories;	Analysis of Financial Statement: 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. Learning Outcomes: Each student will be able to •explain the meaning, objectives, and limitations of accounting ratios; •identify the various types of ratios commonly used: •calculate various ratios to assess solvency, liquidity, efficiency and profitability of the firm; •interpret the various ratios calculated for intra-firm and interfirm comparisons.	Learning Outcome Each student will be able to *list the various types of events *differentiate btw independent and mutually exclusive events *perceive the concept of reverse probability *learn the Baye's theorem *define a random variable **apply the concept of random variable in finding mean and variance Experiential Learning- *ldentify the role of probability in Casino games * Probability of Patients recovering from Covid 19 in Delhi in August 2020	EMPLOYMENT AND UNEMPLOYMENT Growth and changes in workforce participation rate in formal and informal sectors; problema and policies Learning outcomes: 1. Define the terms associated with population and employment 2. Define various types of workers 3. Highlight various trends of employment across rural and urban area, across various sectors and gender. 4. Analyse the concept of casualisation of workforce and imformalisation of workforce 5. Define unemployment 6. Interpret the reasons behind various types of rural and urban unemployment 7. Justify the role of government in employment generation

3 स अ	75.4H	AGORE IN		Activity- students will explain the computation of conditional Probability Revision for Mid term Examination (5) Chap 2- Inverse Trigonometric Functions Chap-3 Matrices Chap-4 -Determinants Chap5-Continuity and Differentiation Chap6-App of Derivatives Chap7-Integrals Chap 9-Differential Equations	HOOL
Oct	Vistas, Prose: Memories of Childhood by Zitkala - Sa and Bama the account of Simmons, An American Indian the autobiography 'Karukku' by Bama - a Tamil Dalit reflecting childhood	Marketing Management Physical distribution — concept, components, and channels of distribution Promotion — concept and elements; advertising, personal selling, sales promotion and public relations Learning Outcomes: Each Student will be able to:	Analysis of Financial Statement: Accounting Ratios: • 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.	Topic: Vectors Learning Outcome: Each child will be able to *define a vector differentiate btw *vector	DEVELOPMENT EXPERIENCES: INDIA, CHINA, PAKISTAN A comparison with neighbours- China and Pakistan; Issues- Economic growth, population, sectoral development, and human development indicators Learning Outcomes: 1. Analyse China's road to becomean industrial

memories

Learning Outcome

- Ø find out the commonality of theme found in the two distant cultures in the account
- Ø examine how injustice in any form cannot escape being noticed even by children
- Ø comment on Bama's experience as a victim of the caste system. speak about the kind of discrimination that Zitkala-Sa experiences

- •analyze the factors affecting price of a product; •list out the types of channels of distribution
- •state the various public relations tools. explain the major tools of promotion, viz. advertising, personal selling, sales
- promotion, and publicity
 Consumer Protection
 •Concept and importance of
 consumer protection
- •The Consumer Protection Act, 2019: Source: http://egazette.nic.in/WriteRe adData/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)
 Each student will be able to:
 •state the importance of
 consumer protection as per
- consumer protection as per consumer protection act 2019.
- briefly explain legal framework for consumer protection in India;
 describe consumer rights in India;
- •list out consumer responsibilities;
- responsibilities;
 •briefly describe the ways and means of consumer

 Profitability ratios: Gross profit ratio, Operating ratio, Operating profit ratio, Net profit ratio and Return on Investment, Earning per share

Learning Outcomes:

Each student will be able to •Calculate / compute various ratios to assess solvency, liquidity, efficiency, and profitability of the firm;

- •interpret the various ratios calculated for intra-firm and interfirm comparisons.
- express their opinion about the operational efficiency and financial soundness of the company Cash Flow Statement:
 Meaning, objectives
 Benefits, Cash and Cash Equivalents, 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 betrowings (iii)

(ii) Bank overdraft and cash credit to be treated as short term borrowings. (iii) Current Investments to be taken as Marketable and scalar

list the various types of vectors

*differentiate btw direction cosines/ratios

*define scalar product of vectors

*apply the scalar product concept in solving questions

*define vector product of vectors

*apply the vector

- * product concept in solving problems
- *evaluate the projection of a vector on another vector
- *find scalar triple product of given vectors.

Topic: Three Dimensional Geometry

*recall the concept of 3-D

*list the various forms of line

*apply the various equations of line in solving problems

*define skew lines

*calculate the distance btw

superpower

- Relate China's policies with INdia's industrial policies
- Distinguish between India's and Pakistan's policy of nationalisation to boost economic growth
- Draw parallels between the demographic indicators for India, China and

Pakistan

BALANCE OF PAYMENT AND FOREIGN EXCHANGE

BOP A/C- meaning and components
BOP- surplus and deficits
Foreign exchange rate- meaning and types
Determination of flexible exchange rate
Managed Floating Exchange rate

earning Outcomes:

- 1. Illustrate a BOP A/C
- 2.

system

- 3. Explain different components of current and capital account
- Evaluate autonomous and accommodating transations
- Explain the causes behind disequilibrium in BOP A/C
- 6. Define foreign exchange market
- Define fixed, floating and managed exchange rate

	रेम		securities unless otherwise specified Learning Outcomes: Each student will be able to: •Explain the meaning of cash flow statement •state the purpose and preparation of statement of cash flow statement; •exemplify cash funds and cash equivalents •distinguish between operating activities, investing activities; •prepare the statement of cash flows using direct method; •prepare the cash flow statement using an indirect method. •calculate operating profit and cash from operating activities through direct and indirect methods. calculate cash from operating, investing, and financing activities.	two lines-skew and parallel lines Topic: Relation and Function Learning Outcomes: *recall the definition of a function and relation *list the various types of relations *prove a relation to be an equivalence relation *evaluate the domain / range of given functions *perceive the concept of composite functions *evaluate the inverse of a function Art Integration: Various forms of functions Dancing Math	HOOL
Nov	Revision Test	Revision Test	Revision Test	Revision Test	Revision Test
Dec	Pre-Board Examination	Pre-Board Examination	Pre-Board Examination	Pre-Board Examination	Pre-Board Examination
Jan	Pre-Board Examination	Pre-Board Examination	Pre-Board Examination	Pre-Board Examination	Pre-Board Examination

Feb	Revision	Revision	Revision	Revision	Revision
	Board Examination				

