Accountancy (Subject Code 055) Class-XII (2025-26)

Theory: 80 Marks 3 Hours

Project: 20 Marks

		Marks
Accounting for Partn	ership Firms and Companies	
Unit 1. Accounting for	Partnership Firms	36
Unit 2. Accounting for	Companies	24
		60
Financial Statement	Analysis	
Unit 3. Analysis of Fin	ancial Statements	12
Unit 4. Cash Flow Sta	tement	8
		20
C Project Work		20
Project work will include:		
Project File	12 Marks	
Viva Voce	8 Marks	
	Or	l
Computerized Accou	ınting	
Unit 4. Computerized	Accounting	20
Practical Work		20
Practical work will incl	ude:	
Practical File 12 Marks	S	
Viva Voce 8 Marks		
	Unit 1. Accounting for Unit 2. Accounting for Unit 2. Accounting for Financial Statement Unit 3. Analysis of Fin Unit 4. Cash Flow Sta Project Work Project work will include Project File Viva Voce Computerized Accounting Unit 4. Computerized Practical Work Practical Work Practical File 12 Mark	Project work will include: Project File 12 Marks Viva Voce 8 Marks Or Computerized Accounting Unit 4. Computerized Accounting Practical Work Practical work will include: Practical File 12 Marks

Part A: Accounting for Partnership Firms and Companies

Unit 1: Accounting for Partnership Firms

Units/Topics

- 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.

Note: Interest on partner's loan is to be treated as a charge against profits.

Goodwill: meaning, factors affecting, need for valuation, methods for calculation (average profits, super profits and capitalization), adjusted through partners capital/ current account.

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.
- 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 reassessment of liabilities, treatment of reserves, accumulated profits and losses,

Learning Outcomes

After going through this Unit, the students will be able to:

- 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.
- state the meaning, nature and factors affecting 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 new partner.
- · develop the understanding and skill of

- adjustment of capital accounts and preparation of capital, current account and balance sheet.
- 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.
- 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)).

Note:

- (i) If the realized value of tangible assets is not given it should be considered as realized at book value itself.
- (ii) If the realized value of intangible assets is not given it should be considered as nil (zero value).
- (ii) In case, the realization expenses are borne by a partner, clear indication should be given regarding the payment thereof.

- 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.
- 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.
- discuss the preparation of the capital accounts of the remaining partners and the balance sheet of the firm after retirement / death of a partner.
- understand the situations under which a partnership firm can be dissolved.
- develop the understanding of preparation of realisation account and other related accounts.

Unit-3 Accounting for Companies

Units/Topics	Learning Outcomes	
Accounting for Share Capital	After going through this Unit, the students will be	
 Features and types of companies. 	able to:	
Share and share capital: nature and types.	state the meaning of share and share capital	

- 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 reissue of shares.
- Disclosure of share capital in the Balance
 Sheet of a company.

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.

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 Statement of Profit and Loss as Financial Cost (AS 16)

- and differentiate between equity shares and preference shares and different types of share capital.
- understand the meaning of private placement of shares and Employee Stock Option Plan.
- 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.
- explain the accounting treatment of different categories of transactions related to issue of debentures.
- develop the understanding and skill of writing of 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.

Part B: Financial Statement Analysis

Unit 4: Analysis of Financial Statements

Units/Topics	Learning Outcomes	
Financial statements of a Company:	After going through this Unit, the students will be	
Meaning, Nature, Uses and importance of financial	able to:	
Statement.	develop the understanding of major headings	
Statement of Profit and Loss and Balance Sheet in	and sub-headings (as per Schedule III to the	

prescribed form with major headings and sub headings (as per Schedule III to the Companies Act, 2013)

Note: Exceptional items, extraordinary items and profit (loss) from discontinued operations are excluded.

- Financial Statement Analysis: Meaning,
 Significance Objectives, importance and
 limitations.
- Tools for Financial Statement Analysis:
 Comparative statements, common size statements, Ratio analysis, Cash flow analysis.
- 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.
- 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.

- Companies Act, 2013) of balance sheet as per the prescribed norms / formats.
- state the meaning, objectives and limitations of financial statement analysis.
- discuss the meaning of different tools of 'financial statements analysis'.
- develop the skill of preparation of preparation of comparative and common size statement, understand their uses and difference between the two.
- 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.

Note: Net Profit Ratio is to be calculated on the basis of profit before and after tax.

Unit 5: Cash Flow Statement

	Units/Topics		Learning Outcomes	
Ī	Meaning, objectives Benefits, Cash and Cash		After going through this Unit, the students will	
		Equivalents, Classification of Activities and	be able to:	
		preparation (as per AS 3 (Revised) (Indirect	state the meaning and objectives of cash flow	
		Method only)	statement.	

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 borrowings.
- (iii) Current Investments to be taken as Marketable securities unless otherwise specified.

 develop the understanding of preparation of Cash Flow Statement using indirect method as per AS 3 with given adjustments.

Note: 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.

Project Work

One specific project based on financial statement analysis of a company covering any two aspects from the following:

- 1. Comparative and common size financial statements
- 2. Accounting Ratios
- 3. Segment Reports
- 4. Cash Flow Statements

OR

Part B: Computerised Accounting

Unit 4: Computerised Accounting

Overview of Computerised Accounting System

- Introduction: Application in Accounting.
- Features of Computerised Accounting System.
- Structure of CAS.
- Software Packages: Generic; Specific; Tailored.

Accounting Application of Electronic Spreadsheet.

- Concept of electronic spreadsheet.
- Features offered by electronic spreadsheet.
- Application in generating accounting information bank reconciliation statement; asset accounting;
 loan repayment of loan schedule, ratio analysis
- Data representation- graphs, charts and diagrams.

Using Computerized Accounting System.

- Steps in installation of CAS, codification and Hierarchy of account heads, creation of accounts.
- Data: Entry, validation and verification.
- Adjusting entries, preparation of balance sheet, profit and loss account with closing entries and opening entries.
- Need and security features of the system.

Part C: Practical Work

Prescribed Books:

Financial Accounting -I	Class XI	NCERT Publication
Accountancy -II	Class XI	NCERT Publication
Accountancy -I	Class XII	NCERT Publication
Accountancy -II	Class XII	NCERT Publication
Accountancy – Computerised Accounting System	Class XII	NCERT Publication

Suggested Question Paper Design Accountancy (Subject Code 055) Class XII (2025-26)

Theory: 80 Marks Project: 20 Marks 3 hrs.

S N	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	32	40%
3	Applying : Solve problems to new situations by applying acquired knowledge, facts, techniques and rules in a different way.	24	30%
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.	24	30%
	TOTAL	80	100%

Grade XII (2025-26)

Number of Paper: 1

Time: 3 Hours

Max Marks: 80

No.	Units	Marks
I	Numbers, Quantification and Numerical	11
	Applications	
II	Algebra	10
III	Calculus	15
IV	Probability Distributions	10
V	Inferential Statistics	05
VI	Time-based data	06
VII	Financial Mathematics	15
VIII	Linear Programming	08
	Total	80
	Internal Assessment	20

		CLASS- XII	
SI. No.	Contents	Learning Outcomes: Students will be able to	Notes / Explanation
UNIT	-1 NUMBERS,	QUANTIFICATION AND NUMERI	CAL APPLICATIONS
Num	bers & Quantificat	tion	
1.1	Modulo Arithmetic	 Define modulus of an integer Apply arithmetic operations using modular arithmetic rules 	 Definition and meaning Introduction to modulo operator Modular addition and subtraction
1.2	Congruence Modulo	 Define congruence modulo Apply the definition in various problems 	 Definition and meaning Solution using congruence modulo Equivalence class
1.3	Alligation and Mixture	 Understand the rule of alligation to produce a mixture at a given price Determine the mean price of a mixture Apply rule of allegation 	 Meaning and Application of rule of alligation Mean price of a mixture
1.4	Numerical Problems	Solve real life problems mathema	atically
	Boats and Streams (upstream and downstream)	 Distinguish between upstream and downstream Express the problem in the form of an equation 	Problems based on speed of stream and the speed of boat in still water
	Pipes and Cisterns	 Determine the time taken by two or more pipes to fill or empty the tank 	 Calculation of the portion of the tank filled or drained by the pipe(s) in unit time
	Races and Games	 Compare the performance of two players w.r.t. time, distance 	Calculation of the time taken/ distance covered / speed of each player
1.5	Numerical Inequalities	 Describe the basic concepts of numerical inequalities Understand and write numerical inequalities 	 Comparison between two statements/situations which can be compared numerically Application of the techniques of numerical solution of algebraic inequations

UNIT-	2 ALGEBRA		
2.1	Matrices and types of matrices	 Define matrix Identify different kinds of matrices. Find the size / order of matrices 	 The entries, rows and columns of matrices Present a set of data in a matrix form
2.2	Equality of matrices, Transpose of a matrix, Symmetric and Skew symmetric matrix	 Determine equality of two matrices Write transpose of given matrix Define symmetric and skew symmetric matrix 	Examples of transpose of matrix A square matrix as a sum of symmetric and skew symmetric matrix Observe that diagonal elements of skew symmetric matrices are always zero
2.3	Algebra of Matrices	 Perform operations like addition & subtraction on matrices of same order Perform multiplication of two matrices of appropriate order Perform multiplication of a scalar with matrix 	 Addition and Subtraction of matrices Multiplication of matrices (It can be shown to the students that Matrix multiplication is similar to multiplication of two polynomials) Multiplication of a matrix with a real number
2.4	Determinants	Find determinant of a square matrix	 Singular matrix, Non-singular matrix AB = A B Simple problems to find determinant value
2.5	Inverse of a matrix	 Define the inverse of a square matrix Apply properties of inverse of matrices 	 Inverse of a matrix using cofactors If A and B are invertible square matrices of same size, i) (AB)⁻¹ = B⁻¹A⁻¹ ii) (A⁻¹)⁻¹ = A iii) (A')⁻¹ = (A⁻¹)'
2.6	Solving system of simultaneous equations using matrix method and Cramer's rule	 Solve the system of simultaneous equations using i) Cramer's Rule ii) Inverse of coefficient matrix Formulate real life problems into a system of simultaneous linear equations and solve it using these methods 	Solution of system of simultaneous equations up to three variables only (non-homogeneous equations)

UNIT	UNIT- 3 CALCULUS			
Diffe	rentiation and its	Applications		
3.1	Derivatives up to second order	 Determine derivatives up to second order Understand differentiation of parametric functions and implicit functions 	 Simple problems based on up to second order derivatives Differentiation of parametric functions and implicit functions (upto 2nd order) 	
3.2	Application of Derivatives	Determine the rate of change of various quantities	To find the rate of change of quantities such as area and volume with respect to time or its dimension	
3.3	Marginal Cost and Marginal Revenue using derivatives	 Define marginal cost and marginal revenue Find marginal cost and marginal revenue 	 Examples related to marginal cost, marginal revenue, etc. 	
3.4	Increasing /Decreasing Functions	 Determine whether a function is increasing or decreasing Determine the conditions for a function to be increasing or decreasing 	Simple problems related to increasing and decreasing behaviour of a function in the given interval	
3.5	Maxima and Minima	 Determine critical points of the function Find the point(s) of local maxima and local minima and corresponding local maximum and local minimum values Find the absolute maximum and absolute minimum value of a function Solve applied problems related to optimization of cost, revenue and profit only. 	 A point x = c is called the critical point of f if f is defined at c and f'(c) = 0 or f is not differentiable at c To find local maxima and local minima by: First Derivative Test Second Derivative Test Contextualized real life problems 	
Integ	Integration and its Applications			
3.6	Integration	Understand and determine indefinite integrals of	Integration as a reverse process of differentiation	

	3.6	Integration	 Understand and determine indefinite integrals of simple functions as anti- derivative 	 Integration as a reverse process of differentiation Vocabulary and Notations related to Integration
--	-----	-------------	---	--

3.7	Indefinite Integrals as family of curves	Evaluate indefinite integrals of simple algebraic functions by method of: i) substitution ii) partial fraction iii) by parts	Simple integrals based on each method (non- trigonometric function)
3.8	Definite Integrals as area under the curve	 Define definite integral as area under the curve Understand fundamental theorem of Integral calculus and apply it to evaluate the definite integral 	 Evaluation of area under simple algebraic curves up to 2nd degree.
3.9	Application of Integration	 Identify the region representing consumer surplus and producer surplus graphically Apply the definite integral to find consumer surplusproducer surplus 	Problems based on finding Total cost when Marginal Cost is given Total Revenue when Marginal Revenue is given Equilibrium price and equilibrium quantity and hence consumer and producer surplus
Differ	ential Equations	and Modeling	
3.10	Differential Equations	 Recognize a differential equation Find the order and degree of a differential equation 	Definition, order, degree and examples
3.11	Formulating and Solving Differential Equations	 Formulate differential equation Verify the solution of differential equation Solve simple differential equation using variable separable method only 	 Formation of differential equation by eliminating arbitrary constants Solution of simple differential equations (direct integration only)
UNIT	- 4 PROBABILITY	DISTRIBUTIONS	
4.1	Probability Distribution	 Understand the concept of Random Variables and its Probability Distributions Find probability distribution of discrete random variable 	 Definition and example of discrete and continuous random variable and their distribution
4.2	Mathematical Expectation	Apply arithmetic mean of frequency distribution to find the expected value of a random variable	The expected value of discrete random variable as summation of product of discrete random variable by the probability of its occurrence.
4.3	Variance	Calculate the Variance and S.D. of a random variable	 Questions based on variance and standard deviation

4.4	Binomial Distribution	 Identify the Bernoulli Trials and apply Binomial Distribution Evaluate Mean, Variance and S.D of a binomial distribution 	• Characteristics of binomial distribution • Binomial formula: $P(r) = n_{C_r} p^r q^{n-r}$ Where n = number of trials p =probability of success q = probability of failure Mean = np Variance = npq Standard deviation = \sqrt{npq}
4.5	Poison Distribution	 Understand the Conditions of Poisson Distribution Evaluate the Mean and Variance of Poisson distribution 	` '
4.6	Normal Distribution	 Understand normal distribution is a Continuous distribution Evaluate value of Standard normal variate Area relationship between Mean and Standard Deviation 	 Characteristics of a normal probability distribution Total area under the curve = total probability = 1 Standard Normal Variate: Z = x-μ/σ, where x = value of random variable, μ = mean, σ = S.D
UNIT	-5 INFERENTIA	L STATISTICS	
5.1	Population and Sample	 Define Population and Sample Differentiate between population and sample Define a representative sample from a population Differentiate between a representative and non-representative sample Draw a representative sample using simple random sampling Draw a representative sample using and systematic random sampling 	 Population data from census, economic surveys and other contexts from practical life Examples of drawing more than one sample set from the same population Examples of representative and non-representative sample Unbiased and biased sampling Problems based on random sampling using simple random sampling and systematic random sampling (sample size less than 100)

5.2	Parameter and Statistics and Statistical Interferences	 Define Parameter with reference to Population Define Statistics with reference to Sample Explain the relation between Parameter and Statistic Explain the limitation of Statistic to generalize the estimation for population Interpret the concept of Statistical Significance and Statistical Inferences State Central Limit Theorem Explain the relation between Population-Sampling Distribution-Sample 	 Conceptual understanding of Parameter and Statistics Examples of Parameter and Statistic limited to Mean and Standard deviation only Examples to highlight limitations of generalizing results from sample to population Only conceptual understanding of Statistical Significance/Statistical Inferences Only conceptual understanding of Sampling Distribution through simulation and graphs
5.3	t-Test (one sample t-test and for a small group sample)	 Define a hypothesis Differentiate between Null and Alternate hypothesis Define and calculate degree of freedom Test Null hypothesis and make inferences using t-test statistic for one group 	 Examples and non-examples of Null and Alternate hypothesis (only non-directional alternate hypothesis) Framing of Null and Alternate hypothesis Testing a Null Hypothesis to make Statistical Inferences for small sample size (for small sample size: t-test for one group)
UNIT -	- 6 TIME-BASED	DATA	
6.1	Time Series	Identify time series as chronological data	Meaning and Definition
6.2	Components of Time Series	Distinguish between different components of time series	Secular trendSeasonal variationCyclical variationIrregular variation
6.3	Time Series analysis for univariate data	 Solve practical problems based on statistical data and interpret the result 	Fitting a straight-line trend and estimating the value
6.4	Secular Trend	Understand the long-term tendency	The tendency of the variable to increase or decrease over a long period of time
6.5	Methods of Measuring trend	Demonstrate the techniques of finding trend by different methods	Moving Average method Method of Least Squares

UNIT -	7 FINANCIAL MA	ATHEMATICS		
7.1	Perpetuity, Sinking Funds	 Explain the concept of perpetuity and sinking fund Calculate perpetuity Differentiate between sinking fund and saving account 	 Meaning of Perpetuity and Sinking Fund Real life examples of sinking fund Advantages of Sinking Fund Sinking Fund vs. Savings account 	
7.2	Valuation of Bonds	 Define the concept of valuation of bond and related terms. Calculate value of bond using present value approach 	 Meaning of Bond Valuation Terms related to valuation of bond: Coupon rate, Maturity rate and Current price. Bond Valuation Method: Present Value Approach 	
7.3	Calculation of EMI	Explain the concept of EMI Calculate EMI using various methods	Methods to calculate EMI: i) Flat-Rate Method ii) Reducing-Balance Method Real life examples to calculate EMI of various types of loans, purchase of assets, etc.	
7.4	Compound Annual Growth Rate	 Understand the concept of Compound Annual Growth Rate Differentiate between Compound Annual Growth Rate and Annual Growth Rate Calculate Compound Annual Growth Rate 	Meaning and use of Compound Annual Growth Rate Formula for Compound Annual Growth Rate	
7.5	Linear method of Depreciation	 Define the concept of linear method of Depreciation Interpret cost, residual value and useful life of an asset from the given information Calculate depreciation 	 Meaning and formula for Linear Method of Depreciation Advantages and disadvantages of Linear Method 	
UNIT -	UNIT - 8 LINEAR PROGRAMMING			
8.1	Introduction and related terminology	Familiarize with terms related to Linear Programming Problem	 Need for framing linear programming problem Definition of Decision Variable, Constraints, Objective function, Optimization and Non negative constraints 	

8.2	Mathematica I formulation of Linear Programmin g Problem	Formulate Linear Programming Problem upto 3 non-trivial constraints	 Set the problem in terms of decision variables, identify the objective function, identify the set of problem constraints, express the problem in terms of inequations
8.3	Different types of Linear Programming Problems	Identify and formulate different types of LPP	Formulate various types of LPP's like Manufacturing Problem, Diet Problem etc.
8.4	Graphical method of solution for problems in two variables	Draw the Graph for a system of linear inequalities involving two variables and to find its solution graphically	Corner Point Method for the Optimal solution of LPP
8.5	Feasible and Infeasible Regions	 Identify feasible, infeasible, bounded and unbounded regions 	Definition and Examples to explain the terms
8.6	Feasible and infeasible solutions, optimal feasible solution	 Understand feasible and infeasible solutions Find optimal feasible solution 	 Problems based on optimization Examples of finding the solutions by graphical method

Practical: Use of spreadsheet

Graphs of an exponential function, demand and supply functions on Excel and study the nature of function at various points, maxima/minima, Matrix operations using Excel

Suggested practical using the spreadsheet

- i) Plot the graphs of functions on excel and study the graph to find out the point of maxima/minima
- ii) Probability and dice roll simulation
- iii) Matrix multiplication and the inverse of a matrix
- iv) Stock Market data sheet on excel
- v) Collect the data on weather, price, inflation, and pollution analyze the data and make meaningful inferences
- vi) Collect data from newspapers on traffic, sports activities and market trends and use excel to study future trends

List of Suggested projects (Class XI /XII)

- i) Use of prime numbers in coding and decoding of messages
- ii) Prime numbers and divisibility rules
- iii) Logarithms for financial calculations such as interest, present value, future value, profit/loss etc. with large values)
- iv) The cardinality of a set and orders of infinity
- v) Comparing sets of Natural numbers, rational numbers, real numbers and others
- vi) Use of Venn diagram in solving practical problems
- vii) Fibonacci sequence: Its' history and presence in nature
- viii) Testing the validity of mathematical statements and framing truth tables
- ix) Investigating Graphs of functions for their properties
- x) Visit the census site of India http://www.censusindia.gov.in/Census Data 2001/Census Data Online/Languag e/State ment3.html Depict the information given there in a pictorial form
- xi) Prepare a questionnaire to collect information about money spent by your friends in a month on activities like travelling, movies, recharging of the mobiles, etc. and draw interesting conclusions
- xii) Check out the local newspaper and cut out examples of information depicted by graphs. Draw your own conclusions from the graph and compare it with the analysis given in the report
- xiii) Analysis of population migration data positive and negative influence on urbanization
- xiv) Each day newspaper tells us about the maximum temperature, minimum temperature, and humidity. Collect the data for a period of 30 days and represent it graphically. Compare it with the data available for the same time period for the previous year
- xv) Analysis of career graph of a cricketer (batting average for a batsman and bowling average for a bowler). Conclude the best year of his career. It may be extended for other players also tennis, badminton, athlete
- xvi) Vehicle registration data correlating with pollution and the number of accidents
- xvii) Visit a village near Delhi and collect data of various crops over the past few years from the farmers. Also, collect data about temperature variation and rain over the period for a particular crop. Try to find the effect of temperature and rain variations on various crops
- xviii) Choose any week of your ongoing semester. Collect data for the past 10 15 years for the amount of rainfall received in Delhi during that week. Predict the amount of rainfall for the current year
- xix) Weather prediction (prediction of monsoon from past data)
- visit Kirana shops near your home and collect the data regarding the sales of certain commodities over a month. Try to figure out the stock of a particular commodity which should be in the store in order to maximize the profit
- xxi) Stock price movement
- xxii) Risk assessments by insurance firms from data
- xxiii) Predicting stock market crash
- xxiv) Predicting the outcome of an election exit polls
- xxv) Predicting mortality of infants

Business Studies (Subject Code 054) CLASS-XII (2025-26)

Theory: 80 Marks 3 Hours

Theory: 80 Marks Project: 20 Marks

Units		Marks
Part A	Principles and Functions of Management	
1.	Nature and Significance of Management	16
2	Principles of Management	
3	Business Environment	
4	Planning	14
5	Organising	
6	Staffing	20
7	Directing	
8	Controlling	
	Total	50
Part B	Business Finance and Marketing	
9	Financial Management	15
10	Financial Markets	
11	Marketing Management	15
12	Consumer Protection	
	Total	30
Part C	Project Work (One)	20

Part A: Principles and Functions of Management

Unit 1: Nature and Significance of Management

Concept	After going through this unit, the student/ learner would be able to:
Management - concept, objectives, and importance	 Understand the concept of management. Explain the meaning of 'Effectiveness and Efficiency. Discuss the objectives of management. Describe the importance of management.
Management as Science, Art and Profession	Examine the nature of management as a science, art and profession.
Levels of Management	Understand the role of top, middle and lower levels of management
Management functions-planning, organizing, staffing, directing and controlling	Explain the functions of management
Coordination- concept and importance	Discuss the concept and

characteristics of coordination. • Explain the importance of
coordination.

Unit 2: Principles of Management

Principles of Management - concept and significance	 Understand the concept of principles of management. Explain the significance of management principles.
Fayol's principles of management	 Discuss the principles of management developed by Fayol.
Taylor's Scientific management - principles and techniques	 Explain the principles and techniques of 'Scientific Management'. Compare the contributions of Fayol and Taylor.

Unit 3: Business Environment

Business Environment- concept and importance	 Understand the concept of 'Business Environment'. Describe the importance of business environment
Dimensions of Business Environment - Economic, Social, Technological, Political and Legal Demonetization - concept and features	 Describe the various dimensions of 'Business Environment'. Understand the concept of demonetization

Unit 4: Planning

Planning: Concept, importance and limitation	 Understand the concept of planning. Describe the importance of planning. Understand the limitations of planning.
Planning process	 Describe the steps in the process of planning.
Single use and Standing Plans. Objectives, Strategy, Policy, Procedure, Method, Rule, Budget and Programme	 Develop an understanding of single use and standing plans Describe objectives, policies, strategy, procedure, method, rule, budget and programme as types of plans.

Unit 5: Organising

Organising: Concept and importance	Understand the concept of
	organizing as a structure and as a

Organising Process	process. Explain the importance of organising. Describe the steps in the process of organizing
Structure of organisation- functional and divisional concept. Formal and informal organization - concept	 Describe functional and divisional structures of organisation. Explain the advantages, disadvantages and suitability of functional and divisional structure. Understand the concept of formal and informal organisation. Discuss the advantages, disadvantages of formal and informal organisation.
Delegation: concept, elements and importance	 Understand the concept of delegation. Describe the elements of delegation. Appreciate the importance of Delegation.
Decentralization: concept and importance	 Understand the concept of decentralisation. Explain the importance of decentralisation. Differentiate between delegation and decentralisation.

Unit 6: Staffing

Staffing: Concept and importance of	Understand the concept of staffing.
staffing	 Explain the importance of staffing
Staffing as a part of Human Resource	Understand the specialized duties
Management concept	and activities performed by Human Resource Management
Staffing process	 Describe the steps in the process of staffing
Recruitment process	 Understand the meaning of recruitment.
	Discuss the sources of recruitment.
	 Explain the merits and demerits of internal and external sources of recruitment.
Selection – process	 Understand the meaning of selection.
	 Describe the steps involved in the process of selection.
Training and Development - Concept and importance, Methods of training - on the	 Understand the concept of training and development.

 Appreciate the importance of training to the organisation and to the employees. Discuss the meaning of induction training, apprenticeship training and internship training. Differentiate between training and development.
Discuss on the job and off the job

Unit 7: Directing

Directing: Concept and importance	 Describe the concept of directing. Discuss the importance of directing
Elements of Directing	Describe the various elements of directing
Motivation - concept, Maslow's hierarchy of needs, Financial and non-financial	 Understand the concept of motivation.
incentives	 Develop an understanding of Maslow's Hierarchy of needs.
	 Discuss the various financial and non-financial incentives.
Leadership - concept, styles - authoritative, democratic and laissez faire	 Understand the concept of leadership. Understand the various styles of
Communication - concept, formal and informal communication; barriers to effective communication, how to overcome the barriers?	leadership. Understand the concept of communication Understand the elements of the communication process. Discuss the concept of formal and informal communication. Discuss the various barriers to effective communication. Suggest measures to overcome barriers to communication.

Unit 8: Controlling

Controlling - Concept and importance	 Understand the concept of controlling. Explain the importance of controlling.
Relationship between planning and controlling	Describe the relationship between planning and controlling
Steps in process of control	 Discuss the steps in the process of controlling.

Part B: Business Finance and Marketing

Unit 9: Financial Management

Financial Management: Concept, role and objectives	 Understand the concept of financial management. Explain the role of financial management in an organisation. Discuss the objectives of financial management
Financial decisions: investment, financing and dividend - Meaning and factors affecting	 Discuss the three financial decisions and the factors affecting them.
Financial Planning - concept and importance	 Describe the concept of financial planning and its objectives. Explain the importance of financial planning.
Capital Structure – concept and factors affecting capital structure	 Understand the concept of capital structure. Describe the factors determining the choice of an appropriate capital structure of a company.
Fixed and Working Capital - Concept and factors affecting their requirements	 Understand the concept of fixed and working capital. Describe the factors determining the requirements of fixed and working capital.

Unit 10: Financial Markets

Financial Markets: Concept	 Understand the concept of financial market.
Money Market: Concept	 Understand the concept of money market.
Capital market and its types (primary and secondary)	 Discuss the concept of capital market. Explain primary and secondary markets as types of capital market. Differentiate between capital market and money market. Distinguish between primary and secondary markets.
Stock Exchange - Functions and trading procedure	 Give the meaning of a stock exchange. Explain the functions of a stock exchange. Discuss the trading procedure in a stock exchange.

	 Give the meaning of depository services and demat account as used in the trading procedure of securities.
Securities and Exchange Board of India	State the objectives of SEBI.
(SEBI) - objectives and functions	 Explain the functions of SEBI.

Unit 11: Marketing

Marketing – Concept, functions and philosophies Marketing Mix – Concept and elements	 Understand the concept of marketing. Explain the features of marketing. Discuss the functions of marketing. Explain the marketing philosophies. Understand the concept of marketing mix. Describe the elements of marketing
Product – branding, labelling and packaging – Concept	 mix. Understand the concept of product as an element of marketing mix. Understand the concept of branding, labelling and packaging.
Price - Concept, Factors determining price	 Understand the concept of price as an element of marketing mix. Describe the factors determining price of a product.
Physical Distribution – concept, components and channels of distribution	 Understand the concept of physical distribution. Explain the components of physical distribution. Describe the various channels of distribution.
Promotion – Concept and elements; Advertising, Personal Selling, Sales Promotion and Public Relations	 Understand the concept of promotion as an element of marketing mix. Describe the elements of promotion mix. Understand the concept of advertising. Understand the concept of sales promotion. Discuss the concept of public relations.

Unit 12: Consumer Protection

Consumer Protection: Concept and	 Understand the concept of
importance	consumer protection.
	 Describe the importance of

	 consumer protection. Discuss the scope of Consumer Protection Act, 2019
The Consumer Protection Act, 2019: Source: http://egazette.nic.in/WriteReadData/2019/210422.pdf Meaning of consumer Rights and responsibilities of consumers Who can file a complaint? Redressal machinery Remedies available	 Understand the concept of a consumer according to the Consumer Protection Act, 2019. Explain the consumer rights Understand the responsibilities of consumers Understand who can file a complaint and against whom? Discuss the legal redressal machinery under Consumer Protection Act, 2019. Examine the remedies available to the consumer under Consumer Protection Act, 2019.
Consumer awareness - Role of consumer organizations and Non-Governmental Organizations (NGOs)	Describe the role of consumer organizations and NGOs in protecting consumers' interests.

Unit 13: Project Work

PROJECT WORK IN BUSINESS STUDIES FOR CLASS XI AND XII

Introduction

The course in Business Studies is introduced at Senior School level to provide students with a sound understanding of the principles and practices bearing in business (trade and industry) as well as their relationship with the society. Business is a dynamic process that brings together technology, natural resources and human initiative in a constantly changing global environment. With the purpose to help them understand the framework within which a business operates, and its interaction with the social, economic, technological and legal environment, the CBSE has introduced Project Work in the Business Studies Syllabus for Classes XI and XII. The projects have been designed to allow students to appreciate that business is an integral component of society and help them develop an understanding of the social and ethical issues concerning them.

The project work also aims to empower the teacher to relate all the concepts with what is happening around the world and the student's surroundings, making them appear more clear and contextual. This will enable the student to enjoy studies and use his free time effectively in observing what's happening around.

By means of Project Work the students are exposed to life beyond textbooks giving them opportunities to refer materials, gather information, analyze it further to obtain relevant information and decide what matter to keep.

Objectives

After doing the Project Work in Business Studies, the students will be able to do the following:

- develop a practical approach by using modern technologies in the field of business and management;
- get an opportunity for exposure to the operational environment in the field of business management and related services;
- inculcate important skills of team work, problem solving, time management, information collection, processing, analysing and synthesizing relevant information to derive meaningful conclusions
- get involved in the process of research work; demonstrate his or her capabilities while working independently and
- make studies an enjoyable experience to cherish.

CLASS XI: GUIDELINES FOR TEACHERS

This section provides some basic guidelines for the teachers to launch the projects in Business Studies. It is very necessary to interact, support, guide, facilitate and encourage students while assigning projects to them.

The teachers must ensure that the project work assigned to the students whether individually or in group are discussed at different stages right from assignment to drafts review and finalization. Students should be facilitated in terms of providing relevant

materials or suggesting websites, or obtaining required permissions from business houses, malls etc for their project. The periods assigned to the Project Work should be suitably spaced throughout the academic session. The teachers MUST ensure that the students actually go through the rigors and enjoy the process of doing the project rather than depending on any readymade material available commercially.

The following steps might be followed:

- Students must take any one topic during the academic session of Class XI.
- 2. The project may be done in a group or individually.
- 3. The topic should be assigned after discussion with the students in the class and should then be discussed at every stage of submission of the draft/final project work.
- 4. The teacher should play the role of a facilitator and should closely supervise the process of project completion.
- 5. The teachers must ensure that the student's self esteem should go up, and he /she should be able to enjoy this process.
- 6. The project work for each term should culminate in the form of Power Point Presentation/Exhibition/ Skit before the entire class. This will help in developing ICT and communication skills among them.

The teacher should help students to identify any one project from the given topics.

I. Project One: Field Visit

The objective of introducing this project among the students is to give a first hand experience to them regarding the different types of business units operating in their surroundings, to observe their features and activities and relate them to the theoretical knowledge given in their text books. The students should select a place of field visit from the following: – (Add more as per local area availability.)

- 1. Visit to a Handicraft unit.
- 2. Visit to an Industry.
- 3. Visit to a Whole sale market (vegetables, fruits, flowers, grains, garments, etc.)
- 4. Visit to a Departmental store.
- Visit to a Mall.

The following points should be kept in mind while preparing this visit.

- 1. Select a suitable day free from rush/crowd with lean business hours.
- 2. The teacher must visit the place first and check out on logistics. It's better to seek permission from the concerned business- incharge.
- 3. Visit to be discussed with the students in advance. They should be encouraged to prepare a worksheet containing points of observation and reporting.
- 4. Students may carry their cameras (at their own risk) with prior permission for collecting evidence of their observations.

1. Visit to a Handicraft Unit

The purpose of visiting a Handicraft unit is to understand nature and scope of its business, stake holders involved and other aspects as outlined below

- a) The raw material and the processes used in the business: People /parties/firms from which they obtain their raw material.
- b) The market, the buyers, the middlemen, and the areas covered. c) The countries to which exports are made.
- d) Mode of payment to workers, suppliers etc.
- e) Working conditions.
- f) Modernization of the process over a period of time.
- g) Facilities, security and training for the staff and workers.
- h) Subsidies available/ availed.
- i) Any other aspect that the teachers deem fit.

2. Visit to an Industry.

The students are required to observe the following:

- a) Nature of the business organisation.
- b) Determinants for location of business unit.
- c) Form of business enterprise: Sole Proprietorship, Partnership, Undivided Hindu Family, Joint Stock Company (a Multinational Company).
- d) Different stages of production/process
- e) Auxiliaries involved in the process.
- f) Workers employed, method of wage payment, training programmes and facilities available.
- g) Social responsibilities discharged towards workers, investors, society, environment and government.
- h) Levels of management.
- i) Code of conduct for employers and employees.
- j) Capital structure employed- borrowed v/s owned.
- k) Quality control, recycling of defective goods.
- I) Subsidies available/availed.
- m) Safety Measures employed.
- n) Working conditions for labour in observation of Labour Laws.
- o) Storage of raw material and finished goods.
- p) Transport management for employees, raw material and finished goods.
- q) Functioning of various departments and coordination among them (Production, Human Resource, Finance and Marketing)
- r) Waste Management.
- s) Any other observation.

3. Visit to a whole sale market: vegetables/fruits/flowers/grains/garments etc.

The students are required to observe the following:

- a) Sources of merchandise.
- b) Local market practices.
- c) Any linked up businesses like transporters, packagers, money lenders, agents, etc.
- d) Nature of the goods dealt in.
- e) Types of buyers and sellers.
- f) Mode of the goods dispersed, minimum quantity sold, types of packaging employed.
- g) Factors determining the price fluctuations.

- h) Seasonal factors (if any) affecting the business.
- i) Weekly/ monthly non-working days.
- j) Strikes, if any-causes thereof.
- k) Mode of payments.
- I) Wastage and disposal of dead stock.
- m) Nature of price fluctuations, reason thereof.
- n) Warehousing facilities available\availed.
- o) Any other aspect.

4. Visit to a Departmental store

The students are required to observe the following:

- a) Different departments and their lay out.
- b) Nature of products offered for sale.
- c) Display of fresh arrivals.
- d) Promotional campaigns.
- e) Spaces and advertisements.
- f) Assistance by Sales Personnel.
- g) Billing counter at store Cash, Credit Card/ Debit Card, swipe facility. Added attractions and facilities at the counter.
- h) Additional facilities offered to customers
- i) Any other relevant aspect.

5. Visit to a Mall.

The students are required to observe the following:

- a) Number of floors, shops occupied and unoccupied.
- b) Nature of shops, their ownership status
- c) Nature of goods dealt in: local brands, international brands,
- d) Service business shops- Spas, gym, saloons etc.
- e) Rented spaces, owned spaces,
- f) Different types of promotional schemes.
- g) Most visited shops.
- h) Special attractions of the Mall- Food court, Gaming zone or Cinema etc.
- i) Innovative facilities.
- j) Parking facilities. Teachers may add more to the list.

II. Project Two: Case Study on a Product

- a) Take a product having seasonal growth and regular demand with which students can relate. For example,
 - Apples from Himachal Pradesh, Kashmir.
 - Oranges from Nagpur,
 - Mangoes from Maharashtra/U.P./Bihar/Andhra Pradesh etc.
 - Strawberries from Panchgani,
 - Aloe vera from Rajasthan,
 - Walnuts/almonds from Kashmir,
 - Jackfruit from South,
 - Guavas from Allahabad,

- Pineapples from North East India,
- Tea from Assam,
- · Orchids from Sikkim and Meghalaya,
- Pottery of Manipur,
- Fishes from coastal areas.

Students may develop a Case Study on the following lines:

- (i) Research for change in price of the product. For example, apples in Himachal Pradesh during plucking and non plucking season.
- (ii) Effect on prices in the absence of effective transport system.
- (iii) Effect on prices in the absence of suitable warehouse facilities.
- (iv) Duties performed by the warehouses.
- (v) Demand and supply situation of the product during harvesting season, prices near the place of origin and away.

Students may be motivated to find out the importance of producing and selling these products and their processed items along with the roles of Transport, Warehousing, Advertising, Banking, Insurance, Packaging, Wholesale selling, Retailing, Co-operative farming, Co-operative marketing etc.

The teacher may develop the points for other projects on similar lines for students to work on.

The teacher may assign this project as 'group' project and may give different products to different groups. It could conclude in the form of an exhibition.

III. Project Three: Aids to Trade

Taking any one AID TO TRADE, for example Insurance and gathering information on following aspects

- 1. History of Insurance Lloyd's contribution.
- 2. Development of regulatory Mechanism.
- 3. Insurance Companies in India
- 4. Principles of Insurance.
- 5. Types of Insurance. Importance of insurance to the businessmen.
- 6. Benefits of crop, orchards, animal and poultry insurance to the farmers.
- 7. Terminologies used (premium, face value, market value, maturity value, surrender value) and their meanings.
- 8. Anecdotes and interesting cases of insurance. Reference of films depicting people committing fraudulent acts with insurance companies.
- 9. Careers in Insurance.

Teachers to develop such aspects for other aids to trade.

IV. Project Four: Import /Export Procedure

Any one from the following

1. Import /Export procedure

The students should identify a product of their city/country which is imported /exported. They are required to find the details of the actual import/export procedure. They may take help from the Chambers of Commerce, Banker, existing Importers/Exporters, etc.

They should find details of the procedure and link it with their Text knowledge.

The specimens of documents collected should be pasted in the Project file with brief description of each. They may also visit railway godowns/dockyards/ transport agencies and may collect pictures of the same.

Presentation and submission of project report.

At the end of the stipulated term, each student will prepare and submit his/her project report.

Following essentials are required to be fulfilled for its preparation and submission.

- 1. The total project will be in a file format, consisting of the recordings of the value of shares and the graphs.
- 2. The project will be handwritten.

3.	The project will be presented in a neat folder.
4.	The project report will be developed in the following sequence-
	☐ Cover page should project the title, student information, school and year.
	☐ List of contents.
	☐ Acknowledgements and preface (acknowledging the institution, the news
	papers read, T.V. channels viewed, places visited and persons who have
	helped).
	☐ Introduction.
	☐ Topic with suitable heading.
	□ Planning and activities done during the project, if any.
	 Observations and findings while conducting the project.
	□ News paper clippings to reflect the changes of share prices.
	☐ Conclusions (summarised suggestions or findings, future scope of study).
	☐ Appendix (if needed).
	☐ Teachers report.
	☐ Teachers will initial preface page.
	$\hfill \square$ At the completion of the evaluation of the project, it will be punched in the
	centre so that the report cannot be reused but is available for reference only.
	☐ The projects will be returned after evaluation. The school may keep the best
	projects.

V. Project Five: A visit to any State Emporium (other than your school state).

The purpose of this project is that it leads to -

□ Development of deeper understanding of the diversity of products in the states like
Assam, Tripura, Nagaland, Mizoram, Manipur, Meghalaya, Sikkim, Arunachal Pradesh,
Jammu and Kashmir, Kerala, Chhatisgarh, Telangana, Andhra Pradesh and other states
of the country.
□ Sensitization and orientation of students about other states, their trade, business and
commerce.

☐ Understanding the cultural and socio-economic aspects of the state by the students,

Developing the understanding of role of folk art, artisanship and craftsmanship of the
state in its growth and economic development
☐ Understanding the role of gifts of nature and natural produce in the development of
rade, business and commerce
☐ Understanding the role of vocational skills and abilities on the livelihood of artisans/
craftsman
☐ Understanding of entrepreneurial skills and abilities of the artisans/craftsman
☐ Understanding of the unemployment problem of the state and role of art and craft of
the state in generating employment opportunities
□ Value aspect -
☐ Sense of gratitude - by appreciating the contributions made by others in the
petterment of our lives
□ Appreciating the dignity of work
☐ Sensitivity towards social, cultural, ethnical and religious differences Benefits of social
narmony and peace
□ Understanding and appreciating the unity in diversity in India
☐ Appreciating differences in race, skin colour, languages, religion, habits, festivals,
clothing coexistence

Presentation and Submission of Project Report

At the end of the stipulated term, each student will prepare and submit his/her project report.

Following essentials are required to be fulfilled for its preparation and submission.

- 1. Nature of the business organisation (emporium)
- 2. Determinants for location of the concerned emporium
- 3. Is the space rented or owned
- 4. Nature of the goods dealt in
- 5. Sources of merchandise of the emporium
- 6. Role of co-operative societies in the manufacturing and/or marketing of the merchandise
- 7. Role of gifts of nature or natural produce in the development of goods/merchandise
- 8. Types of buyers and sellers
- 9. Modes of goods dispersed, minimum quantity sold and type of carrying bag or package used for delivery of the products sold
- 10. Factors determining the pricing at the emporium
- 11. Comparison between the prices of goods available at the emporium with the prices in the open market. Also highlight probable causes of variations if any.
- 12. Kind of raw material available naturally, used in making the products
- 13. The technique used in making the products i.e., hand made or machine made
- 14. Has the child labour being used in making the products sold at the emporium
- 15. Are the products eco-friendly, in terms of manufacturing, disposal and packing
- 16. Seasonal factors if any affecting the business of the emporium
- 17. Weekly/ Monthly non-working days
- 18. Mode of billing and payments Cash, Credit Card/ Debit Card, Swipe facility.
- 19. Does the emporium sell its merchandise in installment / deferred payment basis
- 20. Do they provide home delivery and after sales services.
- 21. Different types of promotional campaigns / schemes
- 22. Assistance by Sales Personnel
- 23. Export orientation of this emporium and procedure used

- 24. Policies related to damaged/ returned goods
- 25. Any government facility available to the emporium
- 26. Warehousing facilities available / availed
- 27. Impact of tourism on the business of emporium
- 28. Additional facility offered to customers
- 29. Any Corporate Social Responsibility (CSR) assumed by the emporium
- 30. Contribution made by the emporium to its locality

ASSESSMENT

The marks will be allocated on the following heads.

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

CLASS XII: GUIDELINES FOR TEACHERS

Students are supposed to select one unit out of four and are required to make only **ONE project** from the selected unit. (Consist of one project of 20 marks)

- 1. Help students to select any ONE Topic for the entire year.
- 2. The topic should be assigned after discussion with the students in the class and should then be discussed at every stage of the submission of the project.

The teacher should play the role of a facilitator and should closely supervise the process of project completion. The teachers must ensure that the project work assigned to the students whether individually or in group are discussed at different stages right from assignment to drafts review and finalization. Students should be facilitated in terms of providing relevant materials or suggesting websites, or obtaining required permissions from business houses, malls etc for their project. The periods assigned to the Project Work should be suitably spaced throughout the academic session. The teachers MUST ensure that the student actually go through the rigors and enjoy the process of doing the project rather than depending on any readymade material available outside.

- 3. The students must make a presentation of the project before the class.
- 4. The teachers must ensure that the student's self-esteem and creativity is enhanced and both the teacher and the student enjoy this process.
- The teachers should feel pride in the fact that they have explored the different dimensions of the project in an innovative way and their students have put in genuine work.

I. Project One: Elements of Business Environment

The teachers should help the students in selecting any one element of the following:

- 1. Changes witnessed over the last few years on mode of packaging and its economic impact. The teacher may guide the students to identify the following changes:
- a) The changes in transportation of fruits and vegetables such as cardboard crates being used in place of wooden crates, etc. Reasons for above changes.
- b) Milk being supplied in glass bottles, later in plastic bags and now in tetra-pack and through vending machines.
- c) Plastic furniture [doors and stools] gaining preference over wooden furniture.
- d) The origin of cardboard and the various stages of changes and growth.
- e) Brown paper bags packing to recycled paper bags to plastic bags and cloth bags.
- f) Re use of packaging [bottles, jars and tins] to attract customers for their products.
- g) The concept of pyramid packaging for milk.
- h) Cost being borne by the consumer/manufacturer.
- i) Packaging used as means of advertisements.
- 2. The reasons behind changes in the following:

Coca – Cola and Fanta in the seventies to Thums up and Campa Cola in the eighties to Pepsi and Coke in nineties.

The teacher may guide the students to the times when India sold Coca Cola and Fanta which were being manufactured in India by the foreign companies.

The students may be asked to enquire about

- a) Reasons of stopping the manufacturing of the above mentioned drinks in India THEN.
- b) The introduction of Thums up and Campa cola range.
- c) Re entry of Coke and introduction of Pepsi in the Indian market.
- d) Factors responsible for the change.
- e) Other linkages with the above.
- f) Leading brands and the company having the highest market share.
- g) Different local brands venturing in the Indian market.
- h) The rating of the above brands in the market.
- i) The survival and reasons of failure in competition with the international brands.
- i) Other observations made by the students

The teacher may develop the following on the above lines

- 3. Changing role of the women in the past 25 years relating to joint families, nuclear families, women as a bread earner of the family, changes in the requirement trend of mixers, washing machines, micro wave and standard of living.
- 4. The changes in the pattern of import and export of different Products.
- 5. The trend in the changing interest rates and their effect on savings.
- 6. A study on child labour laws, its implementation and consequences.
- 7. The state of 'anti plastic campaign,' the law, its effects and implementation.
- 8. The laws of mining /setting up of industries, rules and regulations, licences required for running that business.
- 9. Social factors affecting acceptance and rejection of an identified product. (Dish washer, Atta maker, etc)
- 10. What has the effect of change in environment on the types of goods and services? The students can take examples like:
- a) Washing machines, micro waves, mixers and grinder.
- b) Need for crèche, day care centre for young and old.
- c) Ready to eat food, eating food outside, and tiffin centres.

- 11. Change in the man-machine ratio with technological advances resulting in change of cost structure.
- 12. Effect of changes in technological environment on the behaviour of employee.

II. Project Two: Principles of Management

The students are required to visit any one of the following:

- 1. A departmental store.
- 2. An Industrial unit.
- 3. A fast food outlet.
- 4. Any other organisation approved by the teacher.

They are required to observe the application of the general Principles of management advocated by Fayol.

Fayol's principles

- 1. Division of work.
- 2. Unity of command.
- 3. Unity of direction.
- 4. Scalar chain
- 5. Espirit de corps
- 6. Fair remuneration to all.
- 7. Order.
- 8. Equity.
- 9. Discipline
- 10. Subordination of individual interest to general interest.
- 11. Initiative.
- 12. Centralisation and decentralisation.
- 13. Stability of tenure.
- 14. Authority and Responsibility

OR

They may enquire into the application of scientific management techniques by F.W. Taylor in the unit visited.

Scientific techniques of management.

- 1. Functional foremanship.
- 2. Standardisation and simplification of work.
- 3. Method study.
- 4. Motion Study.
- 5. Time Study.
- 6. Fatigue Study
- 7. Differential piece rate plan.

Tips to teacher

- (i) The teacher may organize this visit.
- (ii) The teacher should facilitate the students to identify any unit of their choice and guide them to identify the principles that are being followed.
- (iii) Similarly they should guide the students to identify the techniques of scientific management implemented in the organisation.
- (iv) It may be done as a group activity.

(v) The observations could be on the basis of The different stages of division of work resulting to specialisation. Following instructions and accountability of subordinates to higher authorities. Visibility of order and equity in the unit. Balance of authority and responsibility. Communication levels and pattern in the organisation. Methods and techniques followed by the organisation for unity of direction and coordination amongst all. Methods of wage payments followed. The arrangements of fatigue study. Derivation of time study. Derivation and advantages of method study. Organisational chart of functional foremanship. Any other identified in the organisation vi. It is advised that students should be motivated to pick up different areas of visit. As presentations of different areas in the class would help in better understanding to the other students. vii. The students may be encouraged to develop worksheets. Teachers should help students to prepare observation tools to be used for undertaking the project.
Examples; worksheets, questionnaire, interviews and organisational chart etc.
III. Project Three: Stock Exchange The purpose of this project is to teach school students the values of investing and utilising the stock market. This project also teaches important lessons about the economy, mathematics and financial responsibility.
The basis of this project is to learn about the stock market while investing a specified amount of fake money in certain stocks. Students then study the results and buy and sell as they see fit.
This project will also guide the students and provide them with the supplies necessary to successfully monitor stock market trends and will teach students how to calculate profit and loss on stock.
The project work will enable the students to: understand the topics like sources of business finance and capital market understand the concepts used in stock exchange inculcate the habit of watching business channels, reading business journals/newspapers and seeking information from their elders.
The students are expected to: a) Develop a brief report on History of Stock Exchanges in India. (your country) b) Prepare a list of at least 25 companies listed on a Stock Exchange. c) To make an imaginary portfolio totalling a sum of Rs. 50,000 equally in any of the 5 companies of their choice listed above over a period of twenty working days.
The students may be required to report the prices of the stocks on daily basis and present it diagrammatically on the graph paper. □ They will understand the weekly holidays and the holidays under the Negotiable Instruments Act. They will also come across with terms like closing prices, opening prices, etc.

\sqcup During this period of recording students are supposed to distinctively record
the daily and starting and closing prices of the week other days under the
negotiable instrument act so that they acquire knowledge about closing and
opening prices.
□ The students may conclude by identifying the causes in the fluctuations of
prices. Normally it would be related to the front page news of the a business
journal, for example,
□ Change of seasons.
□ Festivals.
□ Spread of epidemic.
☐ Strikes and accidents
□ Natural and human disasters.
□ Political environment.
□ Lack of faith in the government policies.
□ Impact of changes in government policies for specific industry.
□ International events.
□ Contract and treaties at the international scene.
□ Relations with the neighbouring countries.
☐ Crisis in developed countries, etc.

The students are expected to find the value of their investments and accordingly rearrange their portfolio. The project work should cover the following aspects;

- 1. Graphical presentation of the share prices of different companies on different dates.
- 2. Change in market value of shares due to change of seasons, festivals, natural and human disasters.
- 3. Change in market value of shares due to change in political environment/ policies of various countries/crisis in developed countries or any other reasons
- 4. Identify the top ten companies out of the 25 selected on the basis of their market value of shares.

It does not matter if they have made profits or losses.

IV. Project Four: Marketing

18. Crayons

19. Crockery

CCL	i our. Marketing	
1.	Adhesives	20. Cutlery
2.	Air conditioners	21. Cycle
3.	Baby diapers	22. DTH
4.	Bathing Soap	23. Eraser
5.	Bathroom cleaner	24. e-wash
6.	Bike	25. Fairness cream
7.	Blanket	26. Fans
8.	Body Spray	27. Fruit candy
9.	Bread	28. Furniture
10.	Breakfast cereal	29. Hair Dye
11.	Butter	30. Hair Oil
12.	Camera	31. Infant dress
13.	Car	32. Inverter
14.	Cheese spreads	33. Jams
15.	Chocolate	34. Jeans
16.	Coffee	35. Jewellery
17.	Cosmetology product	36. Kurti

37. Ladies bag

38. Ladies footwear

39. Learning Toys 40. Lipstick 41. Microwave oven 42. Mixers 43. Mobile 44. Moisturizer 45. Music player 46. Nail polish 47. Newspaper 48. Noodles 49. Pen 50. Pen drive 51. Pencil 52. Pickles 53. Razor 54. Ready Soups 55. Refrigerator 56. RO system

- 59. Sarees
- 60. Sauces/ Ketchup
- 61. Shampoo
- 62. Shaving cream
- 63. Shoe polish
- 64. Shoes
- 65. Squashes
- 66. Suitcase/ airbag
- 67. Sunglasses
- 68. Tea
- 69. Tiffin Wallah
- 70. Toothpaste
- 71. Wallet
- 72. Washing detergent
- 73. Washing machine 74. Washing powder
- 75. Water bottle
- 76. Water stars as ten
- 76. Water storage tank
- 77. Wipes

Any more as suggested by the teacher.

57. Roasted snacks

58. Salt

The teacher must ensure that the identified product should not be items whose consumption/use is discouraged by the society and government like alcohol products/pan masala and tobacco products, etc.

Identify one product/service from the above which the students may like to manufacture/provide [pre-assumption].

Now the students are required to make a project on the identified product/service keeping in mind the following:

- 1. Why have they selected this product/service?
- 2. Find out '5' competitive brands that exist in the market.
- 3. What permission and licences would be required to make the product?
- 4. What are your competitors Unique Selling Proposition.[U.S.P.]?
- 5. Does your product have any range give details?
- 6. What is the name of your product?
- 7. Enlist its features.
- 8. Draw the 'Label' of your product.
- 9. Draw a logo for your product.
- 10. Draft a tag line.
- 11. What is the selling price of your competitor's product?
- (i) Selling price to consumer
- (ii) Selling price to retailer
- (iii) Selling price to wholesaler

What is the profit margin in percentage to th	ıe
☐ Manufacturer.	
□ Wholesaler.	
☐ Retailer.	

- 12. How will your product be packaged?
- 13. Which channel of distribution are you going to use? Give reasons for selection?
- 14. Decisions related to warehousing, state reasons.
- 15. What is going to be your selling price?
 - (i) To consumer
 - (ii) To retailer
 - (iii) To wholesaler
- 16. List 5 ways of promoting your product.
- 17. Any schemes for
 - (i) The wholesaler
 - (ii) The retailer
 - (iii) The consumer
- 18. What is going to be your 'U.S.P?
- 19. What means of transport you will use and why?
- 20. Draft a social message for your label.
- 21. What cost effective techniques will you follow for your product.
- 22. What cost effective techniques will you follow for your promotion plan.

At this stage the students will realise the importance of the concept of marketing mix and the necessary decision regarding the four P's of marketing.

	Product
	Place
	Price
П	Promotion

On the basis of the work done by the students the project report should include the following:

- 1. Type of product /service identified and the (consumer/industries) process involve there in.
- Brand name and the product.
- 3. Range of the product.
- 4. Identification mark or logo.
- 5. Tagline.
- 6. Labeling and packaging.
- 7. Price of the product and basis of price fixation.
- 8. Selected channels of distribution and reasons thereof.
- 9. Decisions related to transportation and warehousing. State reasons.
- 10. Promotional techniques used and starting reasons for deciding the particular technique.
- 11. Grading and standardization.

Presentation and Submission of Project Report

At the end of the stipulated term, each student will prepare and submit his/her project report.

Following essentials are required to be fulfilled for its preparation and submission.

- 1. The total length of the project will be of 25 to 30 pages.
- 2. The project should be handwritten.
- 3. The project should be presented in a neat folder.
- 4. The project report should be developed in the following sequence-
 - $\hfill \Box$ Cover page should include the title of the Project, student information, school and year.

☐ List of contents.
☐ Acknowledgements and preface (acknowledging the institution, the places
visited and the persons who have helped).
□ Introduction.
☐ Topic with suitable heading.
☐ Planning and activities done during the project, if any.
☐ Observations and findings of the visit.
☐ Conclusions (summarized suggestions or findings, future scope of study).
□ Photographs (if any).
□ Appendix
☐ Teacher's observation.
☐ Signatures of the teachers.
☐ At the completion of the evaluation of the project, it should be punched in the
centre so that the report may not be reused but is available for reference only.
☐ The project will be returned after evaluation. The school may keep the best
projects.

ASSESSMENT

Allocation of Marks = 20 Marks

The marks will be allocated under the following heads:

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 (Subject Code 054) Class XII (2025-26) March 2026 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	32	40%
2	Applying : Solve problems to new situations by applying acquired knowledge, facts, techniques and rules in a different way	24	30%
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.	24	30%
	Total	80	100%

ECONOMICS (Subject Code 030) CLASS - XII (2025-26)

Theory: 80 Marks 3 Hours
Project: 20 Marks

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

Part A: Introductory Macroeconomics

Unit 1: National Income and Related Aggregates

What is Macroeconomics?

Basic concepts in macroeconomics: consumption goods, capital goods, final goods, intermediate goods; stocks and flows; gross investment and depreciation.

Circular flow of income (two sector model); Methods of calculating National Income - Value Added or Product method, Expenditure method, Income method.

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 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 3: Determination of Income and Employment

Aggregate demand and its components.

Propensity to consume and propensity to save (average and marginal).

Short-run equilibrium output; investment multiplier and its mechanism.

Meaning of full employment and involuntary unemployment.

Problems of excess demand and deficient demand; measures to correct them changes in government spending, taxes and money supply.

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

Balance of payments account - meaning and components;

Balance of payments - 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

Part B: Indian Economic Development

Unit 6: Development Experience (1947-90) and Economic Reforms since 1991:

A brief introduction of the state of Indian economy on the eve of independence. 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.

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

Rural development: Key issues - credit and marketing - role of cooperatives; agricultural diversification; alternative farming - organic farming

Employment: Growth and changes in work force participation rate in formal and informal sectors; problems and policies

Sustainable Economic Development: Meaning, Effects of Economic 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

Part C: Project in Economics

Prescribed Books:

- 1. Statistics for Economics, NCERT
- 2. Indian Economic Development, NCERT
- 3. Introductory Microeconomics, NCERT
- 4. Macroeconomics, NCERT
- 5. Supplementary Reading Material in Economics, CBSE

Note: The above publications are also available in Hindi Medium.

Suggested Question Paper Design Economics (Subject Code 030) Class XII (2025-26) March 2026 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	32	40%
2	Applying : Solve problems to new situations by applying acquired knowledge, facts, techniques and rules in a different way.	24	30%
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.	24	30%
	Total	80	100%

Guidelines for Project Work in Economics (Class XI and XII)

The **objectives** of the project work are to enable learners to:

- probe deeper into theoretical concepts learnt in classes XI and XII
- analyse and evaluate real world economic scenarios using theoretical constructs and arguments
- demonstrate the learning of economic theory
- follow up aspects of economics in which learners have interest
- develop the communication skills to argue logically

The **expectations** of the project work are that:

- learners will complete only **ONE** project in each academic session
- project should be of 3,500-4,000 words (excluding diagrams & graphs), preferably hand-written
- it will be an independent, self-directed piece of study

Role of the teacher:

The teacher plays a critical role in developing thinking skills of the learners. A teacher should:

- help each learner select the topic based on recently published extracts from the news media, government policies, RBI bulletin, NITI Aayog reports, IMF/World Bank reports etc., after detailed discussions and deliberations of the topic
- play the role of a facilitator and supervisor to monitor the project work of the learner through periodic discussions
- guide the research work in terms of sources for the relevant data
- educate learner about plagiarism and the importance of quoting the source of the information to ensure authenticity of research work
- prepare the learner for the presentation of the project work
- arrange a presentation of the project file

Scope of the project:

Learners may work upon the following lines as a suggested flow chart:

Choose a title/topic

Collection of the research material/data

Organization of material/data

Present material/data

Analysing the material/data for conclusion

Draw the relevant conclusion

Presentation of the Project Work

Expected Checklist:

- Introduction of topic/title
- Identifying the causes, consequences and/or remedies
- Various stakeholders and effect on each of them
- Advantages and disadvantages of situations or issues identified
- Short-term and long-term implications of economic strategies suggested in the course of research
- Validity, reliability, appropriateness and relevance of data used for research work and for presentation in the project file
- Presentation and writing that is succinct and coherent in project file
- Citation of the materials referred to, in the file in footnotes, resources section, bibliography etc.

Mode of presentation/submission of the Project:

At the end of the stipulated term, each learner will present the research work in the Project File to the External and Internal examiner. The questions should be asked from the Research Work/ Project File of the learner. The Internal Examiner should ensure that the study submitted by the learner is his/her own original work. In case of any doubt, authenticity should be checked and verified.

Marking Scheme:

Marks are suggested to be given as -

gested to be given as			
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	

Suggestive List of Projects:

Class XI			
 Effect on PPC due to various government policies 	Invisible Hand (Adam Smith)		
Opportunity Cost as an Economic Tool (taking real life situations)	Effect of Price Change on a Substitute Good (taking prices from real life visiting local market)		
Effect on Equilibrium Prices in Local Market (taking real life situation or recent news)	Effect of Price Change on a Complementary Good (taking prices from real life visiting local market)		
Solar Energy, a Cost-Effective Comparison with Conventional Energy Sources	Bumper Production- Boon or Bane for the Farmer		
 Any other newspaper article and its evaluation on basis of economic principles 	Any other topic		

Class XII				
Micro and Small Scale Industries	Food Supply Channel in India			
Contemporary Employment situation in India	Disinvestment policy of the government			
Goods and Services Tax Act and its Impact on GDP	Health Expenditure (of any state)			
Human Development Index	Inclusive Growth Strategy			
Self-help group	Trends in Credit availability in India			
Monetary Policy Committee and its functions	Role of RBI in Control of Credit			
Government Budget & its Components	Trends in budgetary condition of India			
Exchange Rate determination – Methods and Techniques	Currency War – reasons and repercussions			
Livestock – Backbone of Rural India	Alternate fuel – types and importance			
Sarva Shiksha Abhiyan – Cost Ratio Benefits	Golden Quadrilateral- Cost ratio benefit			
Minimum Support Prices	 Relation between Stock Price Index and Economic Health of a Nation 			
Waste Management in India – Need of the hour	 Minimum Wage Rate – Approach and Application 			
Digital India- Step towards the future	 Rain Water Harvesting – A solution to water crisis 			
 Vertical Farming – An alternate way 	Silk Route- Revival of the past			
Make in India – The way ahead	 Bumper Production- Boon or Bane for the farmer 			
Rise of Concrete Jungle- Trend Analysis	Organic Farming – Back to the Nature			
Aatmanirbhar Bharat	e-Rupee (e- ₹)			
Sri Lanka's Economic Crisis	 Sustainable Development Goals (SDG's) 			
Environmental Crisis	Comparative Study of Economies			
	(Maximum three economies)			
New Education Policy (NEP) 2020: A Promise for a New Education System	G-20: Inclusive and Action Oriented			
Amrit Kaal: Empowered and Inclusive Economy	Cashless Economy			
Any other newspaper article and its evaluation on basis of economic principles	Any other topic			

ENGLISH CORE QUESTION PAPER DESIGN CLASS-XI (2025-26)

Section	Competencies	Total marks
Reading Skills	Conceptual understanding, decoding, Analyzing, inferring, interpreting, appreciating, literary, conventions and vocabulary, summarizing and using appropriate format/s.	26
Grammar and Creative Writing Skills	Conceptual Understanding, application of rules, Analysis, Reasoning, appropriate style and tone, using appropriate format and fluency, inference, analysis, evaluation and creativity.	23
Literature Text Book and Supplementary Reading Text	Recalling, reasoning, appreciating literary convention, inference, analysis, creativity with fluency, Critical Thinking.	31
	TOTAL	80
Internal Assessment	Assessment of Listening and Speaking Skills Listening Speaking	10 5+5
	Project Work	10
	GRAND TOTAL	100

ENGLISH CORE CLASS – XII (2025-26)

Section A Reading Skills-22 Marks

I. Reading Comprehension through Unseen Passage

12+10 = 22 Marks

- 1. One unseen passage to assess comprehension, interpretation, analysis and inference. Vocabulary assessment will also be assessed via inference. The passage may be factual, descriptive or literary.
- 2. One unseen **case-based factual** passage with verbal/visual inputs like statistical data, charts etc. to assess comprehension, interpretation, analysis, inference and evaluation.

Note: The combined word limit for both the passages will be 700-750 words.

Multiple Choice Questions / Objective Type Questions and Short Answer Type Questions (to be answered in 40-50 words) will be asked.

Section B

Creative Writing Skills-18 Marks

- 3. Notice, up to 50 words. One out of the two given questions to be answered.

 (4 Marks: Format :1 / Content: 2 / Accuracy of Spelling and Grammar: 1).
- **4.** Formal/Informal Invitation and Reply, up to 50 words. One out of the two given questions to be answered. **(4 Marks**: Format: 1 / Content: 2 / Accuracy of Spelling and Grammar :1).
- 5. Letters based on verbal/visual input, to be answered in approximately 120-150 words. Letter types include application for a job with bio data or resume. Letters to the editor (giving suggestions or opinion on issues of public interest). One out of the two given questions to be answered. (5 Marks: Format: 1/Organisation of Ideas:1/Content:2/ Accuracy of Spelling and Grammar:1).
- 6. Article/ Report Writing, descriptive and analytical in nature, based on verbal inputs, to be answered in 120-150 words. One out of the two given questions to be answered. (5 Marks:Format:1/Organisation of Ideas:1/Content:2/Accuracy of Spelling and Grammar:1).

Section C

Literature Text Book and Supplementary Reading Text- 40 Marks

This section will have variety of assessment items including Multiple Choice Questions, Objective Type Questions, Short Answer Type Questions and Long Answer Type Questions to assess comprehension, interpretation, analysis, evaluation and extrapolation beyond the text.

- 7. One Poetry extract out of two, from the book **Flamingo**, to assess comprehension, interpretation, analysis, inference and appreciation. (6x1=6 Marks)
- 8. One Prose extract out of two, from the book **Vistas**, to assess comprehension, interpretation, analysis, evaluation and appreciation. (4x1=4 Marks)
- One prose extract out of two from the book Flamingo, to assess comprehension, interpretation, analysis, inference and evaluation.
 (6x1=6Marks)
- Short answer type questions (from Prose and Poetry from the book Flamingo), to be answered in 40-50 words each. Questions should elicit inferential responses through critical thinking. Five questions out of the six given, are to be answered. (5x2=10 Marks)
- 11. Short answer type questions, from **Prose (Vistas)**, to be answered in 40- 50 words each. Questions should elicit inferential responses through critical thinking. Any two out of three questions to be done. (2x2=4 Marks)
- 12. One Long answer type question, from **Prose/Poetry (Flamingo)**, to be answered in 120-150 words. Questions can be based on incident / theme / passage / extract / event as reference points to assess extrapolation beyond and across the text. The question will elicit analytical and evaluative response from the student. Any one out of two questions to be done.

 (1x5=5 Marks)
- 13. One Long answer type question, based on the chapters from the book Vistas, to be answered in 120-150 words, to assess global comprehension and extrapolation beyond the text. Questions to provide analytical and evaluative responses using incidents, events, themes, as reference points. Any one out of two questions to be done. (1x5=5 Marks)

Prescribed Books

1. **Flamingo:** English Reader published by National Council of Education Research and Training, New Delhi

Prose

- The Last Lesson
- Lost Spring
- Deep Water
- The Rattrap
- Indigo
- Poets and Pancakes
- The Interview
- Going Places

Poetry

- My Mother at Sixty-Six
- Keeping Quiet
- A Thing of Beauty
- A Roadside Stand
- Aunt Jennifer's Tigers
- 2. **Vistas:** Supplementary Reader published by National Council of Education Research and Training, New Delhi
 - The Third Level
 - The Tiger King
 - Journey to the End of the Earth
 - The Enemy
 - On the Face of It
 - Memories of Childhood
 - The Cutting of My Long Hair
 - We Too are Human Beings

INTERNAL ASSESSMENT

Assessment of Listening Skills - 05 marks.
Assessment of Speaking Skills - 05 Marks
Project Work - 10 Marks

ENGLISH CORE QUESTION PAPER DESIGN CLASS- XII (2025-26)

Section	Competencies	Total marks
Reading Skills	Conceptual understanding, decoding, Analyzing, inferring, interpreting, appreciating, literary, conventions and vocabulary, summarizing and using appropriate format/s.	22
Creative Writing Sills	Conceptual Understanding, application of rules, Analysis, Reasoning, appropriate style and tone, using appropriate format and fluency, inference, analysis, evaluation and creativity.	18
Literature Text Book and Supplementa ry Reading Text	Recalling, reasoning, critical thinking, appreciating literary convention, inference, analysis, creativity with fluency.	40
	TOTAL	80
Internal Assessment	Assessment of Listening and Speaking Skills	10
	ListeningSpeaking	5+5
	Project Work	10
	GRAND TOTAL	100

Total Marks: 20

GUIDELINES FOR INTERNAL ASSESSMENT

Classes XI-XII

ALS must be seen as an integrated component of all four language skills rather than a compartment of two. Suggested activities, therefore, take into consideration an integration of the four language skills but during assessment, emphasis will be given to speaking and listening, since reading and writing are already being assessed in the written exam.

Assessment of Listening and Speaking Skills: (5+5=10 Marks)

i. Activities:

- Subject teachers must refer to books prescribed in the syllabus.
- In addition to the above, teachers may plan their own activities and create their own material for assessing the listening and speaking skills.
- ii. **Parameters for Assessment:** The listening and speaking skills are to be assessed on the following parameters:
 - a. Interactive competence (Initiation & turn taking, relevance to the topic)
 - b. Fluency (cohesion, coherence and speed of delivery)
 - c. Pronunciation
 - d. Language (grammar and vocabulary)

SUGGESTIVE RUBRICS

	1	2	3	4	5
Interaction	 Contributions are mainly unrelated to those of other speakers Shows hardly any initiative in the development of conversation Very limited interaction 	 Contributions are often unrelated to those of the other speaker Generally passive in the development of conversation 	 Develops interaction adequately, makes however minimal effort to initiate conversation Needs constant prompting to take turns 	 Interaction is adequately initiated and developed Takes turn but needs some prompting 	 Initiates & logically develops simple conversation on familiar topics Takes turns appropriately
Fluency & Coherence	 Noticeably/ long pauses; 	Usually fluent;	Is willing to speak at	Speaks without	Speaks fluently
	rate of speech is slow	produces simple speech	length, however repetition is	noticeable effort, with a little repetition	almost with no repetition & minimal

	Frequent repetition and/or self-correction this is all right in informal conversation Links only basic sentences; breakdown of coherence evident	fluently, but loses coherence in complex communicati on Often hesitates and/or resorts to slow speech Topics partly developed; not always concluded logically	noticeable • Hesitates and/or self corrects; occasionally loses coherence • Topics developed, but usually not logically concluded	Demonstrates hesitation to find words or use correct grammatical structures and/or self-correction Topics not fully developed to merit.	topic fully & coherently
Pronunciation	 Frequent inaccurat e pronunci ation Commun ication is severely affected 	 Frequently unintelligible articulation Frequent phonological errors Major communicati on problems 	Largely correct pronunciation &clear articulation except occasional errors	 Mostly correct pronunciation & clear articulation Is clearly understood most of the time; very few phonological errors 	ble • uses
Vocabulary & Grammar	 Demonstrate s almost no flexibility, and mostly struggles for appropriate words Many Grammatical errors impacting communicati on 	Is able to communicate on some of the topics, with limited vocabulary. Frequent errors, but self- corrects	Is able to communicate on most of the topics, with limited vocabulary. A few grammatical errors	Is able to communicate on most of the topics with appropriate vocabulary Minor errors that do not hamper communicati on	 Is able to communicat e on most of the topics using a wide range of appropriate vocabulary, using new words and expression No grammatical errors

iii. Schedule:

- The practice of listening and speaking skills should be done throughout the academic year.
- The final assessment of the skills is to be done as per the convenience and schedule of the school.

Project Work + Viva: 10 Marks

Out of ten marks, 5 marks will be allotted for the project report/script /essay etc. and 5 marks for the viva

I. Schedule:

- Schools may refer to the suggestive timeline given in these guidelines for the planning, preparation and viva-voce of ALS based projects.
- The final assessment of the skills may be done on the basis of parameters suggested by the Board. Language teachers, however, have the option to adopt/ modify these parameters according to their school specific requirements.

II. Suggestions for Project Work:

- The Project can be inter-disciplinary in theme. The ideas/issues highlighted in the chapters/ poems/ drama given the prescribed books can also be developed in the form of a project. Students can also take up any relevant and age-appropriate theme.
- Such topics may be taken up that provide students with opportunities for listening and speaking. Some suggestions are as follows:

a) Interview-Based research:

Example:

- Students can choose a topic on which to do their research/ interview, e.g. a student can choose the topic: "Evolving food tastes in my neighbourhood" or "Corona pandemic and the fallout on families." Read the available literature.
- The student then conducts interviews with a few neighbours on the topic. For an interview, with the help of the teacher, student will frame questions based on the preliminary research/background.
- The student will then write an essay/ write up / report etc. up to 1000 words on his/her research and submit it. He/ She will then take a viva on the research project. The project can be done in individually or in pairs/ groups
- **b)** Students listen to podcasts/ interviews/radio or TV documentary on a topic and prepare a report countering or agreeing with the speakers. Write an 800 1000 words report and submit. Take a viva on the report.
- c) Students create their own video/ Audio, after writing a script. Before they decide a format, the following elements can be taken into consideration:
- Theme/topic of the audio / video. Would the child like to pick a current issue or something artistic like theatre?
- What are the elements that need to be part of the script?
- Will the video/audio have an interview with one or more guests?

- Would they prefer to improvise while chatting with guests, or work from a script?
- What would be the duration?
- How would they present the script/report to the teacher? Can it be in the form of a narrative?

d) Students write, direct and present a theatrical production, /One act play

This will be a project which will be done as a team. It will involve planning, preparation and presentation. In short, various language skills will be utilised. There will be researching, discussion, writing the script, auditioning and ultimately producing the play. The project will end with a presentation and subsequently a viva. Teachers will be able to assess the core language skills of the students and help them grow as 21st Century critical thinkers.

II. Instructions for the Teachers: -

- 1. Properly orient students about the Project work, as per the present Guidelines.
- 2. Facilitate the students in the selection of theme and topic.
- 3. Create a rubric for assessment and share with the students before they start so that they know the parameters of assessment:
 - Teachers need to familiarize themselves with the method of assessing students with the rubric-- a table with different criteria and a grading scale.
 - Choose the criteria on which you will grade students and list them along the left side of the page.
 - Create an even number of columns along the top of the page. These columns will represent potential skill levels of the students.
 - Assessing students on four/five criteria is an easy way to begin. For each criterion, define
 the ability that student would exhibit at each of the levels.
 - The more detailed you make your criteria, the easier it will be to evaluate each student and define the level at which the student is presenting.

{Sample Rubric is attached at the end for reference}

III. Parameters for Overall Assessment: -

1. Pronunciation:

- When evaluating the pronunciation of the students, teachers must listen for clearly articulated words, pronunciation of unusual spellings and intonation.
- Assess the students for the pronunciation skills and determine at which level the student needs improvement.

2. Vocabulary:

After noting their pronunciation levels, evaluate the students on the use of extensive and appropriate **vocabulary** during the viva. Check if students are using vocabulary appropriate to the context about which they are speaking.

3. Accuracy:

Grammar has always been an important component of language skills. As students speak/ answer the questions during the viva, listen to their **grammatical structures**. Are they competent enough to use multiple tenses? Is their word order correct in a given sentence? An effective speaker will automatically use the correct grammatical structures of his language.

4. Communication:

Assessing the **communication skills** of the students means looking at more than language. Look at how creatively students use the language to make their points understood. Students with a low level of vocabulary and grammar may still have good communication skills if they are able to make the teacher understand their point of view.

5. Interaction:

- During the viva teachers need to ask the students some questions. Questions need to be based on the projects that have been suggested or chosen by the students.
- It is imperative for a teacher to read the essays/project reports before they can be ready to ask questions.
- Teachers need to observe how students answer the questions that are posed to them: Are they able to understand and answer questions independently or can they answer only when the questions are translated into simpler words or repeated? Are they able to give appropriate responses in a conversation?
- These elements of **interaction** are necessary for clear and effective communication. A student with effective interaction skills will be able to answer questions with relative ease and follow the flow of conversation.

6. Fluency:

- Fluency may be the easiest quality to judge in the students' speech: How comfortable are they as they speak and express themselves? How easily do the words come out? Are there inappropriate pauses and gaps in the way a student speaks?
- **Fluency** is a judgement of this communication and is an important criterion when evaluating speaking skills. These criteria: pronunciation, vocabulary, accuracy, interaction and fluency are all the hallmarks of a student's overall speaking abilities.
- Teachers must also remember that some students may excel in one area and struggle
 in another. Helping the students understand these issues will enable them to become
 effective speakers in future. Let your students know that you will be assessing them in
 these various areas when you evaluate their progress and encourage them to work and
 improve in these areas.
- **Finally**, teachers must remember that a proper evaluation of the students will take into consideration **more than just one oral interview on the final ASL** project. Teachers must take note of a student's progress throughout the academic year.

IV. Project-Portfolio/ Project Report

The **Project-Portfolio/Project Report** is a compilation of the work that the students produce during the process of working on their ALS Project.

The Project-Portfolio may include the following:

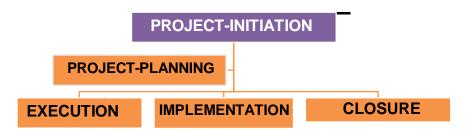
- Cover page, with title of project, school details/details of students.
- Statement of purpose/objectives/goals
- Certificate of completion under the guidance of the teacher.
- Students Action Plan for the completion of assigned tasks.
- Materials such as scripts for the theatre/role play, questionnaires for interview, written assignments, essays, survey-reports and other material evidence of learning progress and academic accomplishment.
- The 800-1000 words essay/Script/Report.
- Student/group reflections.
- If possible, Photographs that capture the positive learning experiences of the student(s).
- List of resources/bibliography

The following points must be kept for consideration while assessing the project portfolios:

- Quality of content of the project
- Accuracy of information
- Adherence to the specified timeline
- Content in respect of (spellings, grammar, punctuation)
- Clarity of thoughts and ideas
- Creativity
- Contributions by group members
- Knowledge and experience gained

V. Suggestive Timeline:

The FIVE Steps in Project Plan



Month	Objectives
Planning and Research for the Project Work Preferably till November- December	 Teachers plan a day to orient students about the ALS projects, details are shared with all stakeholders. Students choose a project, select team members and develop project- plan. Group meets (preferably online) and reports to the team leader about the progress: shortfalls and successes are detailed. Team leader apprises teacher-mentor. Students working individually or in pairs also update the teachers. A logical, deliverable and practical plan is drafted by the team/ pair/individual. Goals/objectives are clearly defined for all. Work is delegated to team members by the team leader. Students wishing to work alone develop their own plan of Action. Detailed project schedules are shared with the teacher.
December- January January-February	 Suggestions and improvements are shared by the teacher, wherever necessary. Group members coordinate and keep communication channels open for interaction. Gaps (if any) are filled with the right skill sets by the Team Leader/ individual student. The final draft of the project portfolio/ report is prepared and submitted for evaluation. Students are assessed on their group/pair/individual
January-repruary	Students are assessed on their group/pair/individual presentations on allotted days. Final Viva is conducted by the External/Internal examiner.
February-March or as per the timelines given by the Board	Marks are uploaded on the CBSE website.

SAMPLE RUBRIC FOR ALS Project Work (For Theatre/Role Play/Oral presentation/ Interview/ Podcast)

CATEGORY	1	2	3	4	5
TIME LIMIT	Presentation is less than or more than 5 minutes long	Presentation exceeded or less than specified time limit by 4 to 5 minutes	Presentation exceeded or less than specified time limit by 3 to 4 minutes	Presentation exceeded or less than specified time limit by 2 to 3 mins	Student/ group adhered to the given time limit
CONTENT/ SCRIPT/ QUESTIONNAIRE	Script is not related to topic or issue	Well written script/content shows little understanding of parts of topic	Well written script/content shows good understanding of parts of topic	Well written script/content shows a good understanding of subject topic	Well written script/content shows full understanding of subject topic
CREATIVITY	No props/ costumes/ stage presentation lack-lustre	Some work done, average stage set-up and costumes	Well organized presentation, could have improved	Logical use of props, reasonable work done, creative	Suitable props /effort seen/ considerable work done/ Creative and relevant costumes
PREPAREDNESS	Student/ group seems to be unprepared	Some visible preparedness but Rehearsal is lacking	Somewhat prepared, rehearsal is lacking	Good preparedness but need better rehearsal	Complete Preparedness /rehearsed presentation
CLARITY OF SPEECH	Lack of clarity in presentation many words mis-pronounced	Speaks clearly some words are mis- pronounced	Speaks clearly 90% of the time/ a few mis- pronounced words	Speaks clearly and distinctly 95% of time/ Few mis- pronounced words	Speaks clearly distinctly 95% of time/ fluency in pronunciation
USE OF PROPS (Theatre/Role Play)	Only 1/no relevant props used Very little use of facial expressions /body language, Does not generate much interest	1 to 2 relevant props used Little Use of facial expressions and body language	2 to 3 relevant props used Facial expressions and body language is used to try to generate some enthusiasm	3 to 4 relevant props used Facial expression and body language sometimes generate enthusiasm with the topic	4 to 5 relevant props used Facial expression and body language generate enthusiasm with the topic
PORTFOLIO- PRESENTATION	Inadequate & unimpressive	Somewhat suitable & convincing	Adequate & relevant	Interesting, enjoyable & relevant	Brilliant, creative& exceptional

ENTREPRENEURSHIP (Subject Code 066) CLASS XII (2025-26)

Time: 3 hours Maximum marks: 70

S.No.	Unit	Marks
Unit 1	Entrepreneurial Opportunity	30
Unit 2	Entrepreneurial Planning	
Unit 3	Enterprise Marketing	20
Unit 4	Enterprise Growth Strategies	
Unit 5	Business Arithmetic	20
Unit 6	Resource Mobilization	
	Total	70
	Project Work	30
	Total	100

COURSE CONTENT

Unit 1: Entrepreneurial Opportunity Competencies: Scanning the environme thinking; Innovation and creativity; Deci confidence.	sion making; self-
Contents	Learning Outcomes
 Sensing Entrepreneurial Opportunities Environment Scanning Problem Identification Idea fields Spotting Trends Creativity and Innovation Selecting the Right Opportunity 	After going through this unit, the student/ learner would be able to: Comprehend the concept and elements of business opportunity Discuss the process of sensing opportunities Understand the need to scan the environment Enlist the various forces affecting
	 business environment Identify the different idea field

Unit 2: Entrepreneurial Planning	 Understand the concept of opportunity and market assessment Appreciate the ways in which trends can be spotted Understand the process of creativity and innovation Transform ideas into business opportunities king; personal responsibility; determination;
Resourceful; collaboration Contents	Learning Outcomes
 Forms of business organization- Sole proprietorship, Partnership, Company Business Plan: concept, format. Components: Organisational plan; Operational plan; Production plan; Financial plan; Marketing plan; Human Resource plan 	 After going through this unit, the student/ learner would be able to: Recall the meaning of the various forms of business organization Understand the characteristics of the various forms of business organization Understand the difference between a Public and Private Company Appreciate the reasons for a private company being more desirable Appreciate theconcept and importance of a Business Plan Describe the various components of Business plan Differentiate among the various components of Business plan Develop a Business Plan
Unit 3: Enterprise Marketing	
Competencies: Persistence, Negotiation,	Collaboration, Ethical behavior, team spirit;

Contents

11

Learning Outcomes

Marketing and Sales Strategy Propding Logo Tagling	After going through this unit, the student/ learner would be able to:		
Branding, Logo, TaglinePromotion Strategy	 Discuss the various marketing strategies used in a business 		
	Explain Marketing Mix.		
	 Understand the concept of Branding, Packaging and Labeling 		
	Describe the various methods of Pricing		
	Discuss the various factors affecting the channels of distribution		
	 Understand the concept and types of sales strategy 		
	Discuss different tools of promotion		
	 Appreciate the objectives and different modes of Advertising 		
	 Understand the concept of personal selling, sales promotion, public relations 		

promotion

Discuss the various techniques of sales

Unit 4: Enterprise Growth Strategies

Competencies: Need for achievement, Initiative, Analytical thinking, risk vs reward, collaboration, synergy, leadership,

Contents	Learning Outcomes	
 Franchising: Concept and types Franchising: Advantages and limitations to franchisor and franchisee. Mergers and Acquisition: Concept, reasons and types. Reasons for mergers and acquisitions 	 After going through this unit, the student/ learner would be able to: Understand the concept of growth & development of an enterprise Discuss the concept, types, advantages and limitations of franchising Appreciate growth of business through mergers and acquisitions Discuss the different types of mergers and acquisitions Discuss the reasons for mergers and acquisitions 	
Unit 5: Business Arithmetic	-	
Competencies: Arithmetic skills, critical analysis, decision making, self-confidence, problem solving.		
Contents	Learning Outcomes	

•	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)

After going through this unit, the student/ learner would be able to:

- Understand the concept of Unit Cost and Unit Price
- Calculate Break-even point for Multiple products and services.
- Understand the concept of Inventory Control
- Compute the working capital of a business.
- Calculate Return on Investment; Return on Equity and Economic Order Quantity

Unit 6: Resource Mobilization

Competencies: Risk taking, Communication, Persuasion, Networking, Ethical behavior

•	
Contents	Learning Outcomes
Capital Market: ConceptPrimary market: Concept, methods of	After going through this unit, the student/ learner would be able to:
issue	Understand the need of finance in Business
Angel Investor: Features Venture Capital: Features, funding	Discuss the various sources of funds required for a firm
 Venture Capital: Features, funding. 	 Understand the ways of raising funds in primary market
	 Appreciate the Angel Investors and Venture Capitalists as a source of business finance.

PROJECT WORK

Students have to do **TWO projects** in the entire academic session.

TOPICS FOR THE PROJECT:

- 1. Business Plan
- 2. Market Survey
- 10 Marks each for 02 Projects
- 5 Marks for Numerical Assessment
- 5 Marks for Viva

Note: Students need to complete both the projects. Guidelines for both projects are given in the CBSE Textbook.

1.The objectives of the project work:

Objectives of project work are to enable learners to:

- probe deeper into personal enquiry, initiate action and reflect on knowledge and skills, views etc. acquired during the course of class XI-XII.
- analyse and evaluate real world scenarios using theoretical constructs and arguments
- demonstrate the application of critical and creative thinking skills and abilities to produce an independent and extended piece of work
- follow up aspects in which learners have interest
- develop the communication skills to argue logically

2. Role of the teacher:

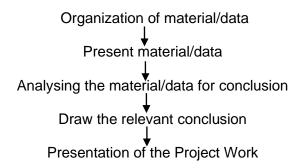
The teacher plays a critical role in developing thinking skills of the learners. A teacher should:

- help each learner select the topic after detailed discussions and deliberations of the topic;
- play the role of a facilitator to support and monitor the project work of the learner through periodic discussions;
- guide the research work in terms of sources for the relevant data;
- ensure that students must understand the relevance and usage of primary evidence and other sources in their projects and duly acknowledge the same;
- ensure that the students are able to derive a conclusion from the content; cite the limitations faced during the research and give appropriate references used in doing the research work.
- educate learner about plagiarism and the importance of quoting the source of the information to ensure authenticity of research work.
- prepare the learner for the presentation of the project work.
- arrange a presentation of the project file.

3. Steps involved in the conduct of the project:

Students may work upon the following lines as a suggested flow chart: Choose a title/topic

Collection of the research material/data



4. Expected Checklist for the Project Work:

- Introduction of topic/title
- Identifying the product/service
- Various stakeholders and effect on each of them
- Use of different tools for market assessment and it's analysis
- Implication of 4P's in the process of marketing
- Calculation of various costs involved in the business planning process
- Validity, reliability, appropriateness and relevance of data used for research work and for presentation in the project file
- Presentation and writing that is succinct and coherent in project file
- Citation of the materials referred to, in the file in footnotes, resources section, bibliography etc.

5. Viva-Voce

- At the end of the academic session, each learner will present the research work in the Project File to the External examiner.
- The questions should be asked from the Research Work/ Project File of the learner.
- The Internal Examiner should ensure that the study submitted by the learner is his/her own original work.
- In case of any doubt, authenticity should be checked and verified.

Guidelines to do the project is given in the textbook

Prescribed Books:

- 1. Entrepreneurship Class XI- C.B.S.E, Delhi
- 2. Entrepreneurship Class XII C.B.S.E., Delhi
- 3. Udyamita (in Hindi) by Dr. MMP. Akhouri and S.P Mishra, pub. By National Institute for Entrepreneurship and Small Business Development (NIESBUD), NSIC-PATC Campus, Okhla

Magazines

- 1. Udyamita Samachar Patra (Monthly, Hindi), Pub. By Centre for Entrepreneurship Development, M.P. (CEDMAP), 60 Jail Road, Jhangerbad, Bhopal-462008.
- 2. Science Tec. Entrepreneur (A Bi Monthly Publication), Centre for Entrepreneurship Development, M.P (CEDMAP), 60 Jail Road, Jhangerbad, Bhopal -462008
- 3. Laghu Udhyog Samachar
- 4. Project Profile by DCSSI

ENTREPRENEURSHIP (Subject Code 066) CLASS XII (2025-26) QUESTION PAPER DESIGN

SN	Competencies	Total Marks	% Weightage
1.	Remembering: Exhibit memory of previously learned material by recalling facts, listing elements, terms and basic concepts	20	28.5%
	Understanding : Demonstrate understanding of facts and ideas by organizing, comparing, translating, interpreting, giving descriptions, and stating main ideas	20	20.370
2.	Applying : Solve problems to new situations by applying acquired knowledge, facts, techniques and rules in different ways.	30	43%
3.	Analysing and Evaluating: Examine and break information into parts by identifying motives or causes. Make inferences and find evidence to support generalizations, integrated learning; Present and defend opinions by making judgments about information, validity of ideas, or quality of work based on a set of criteria.	20	28.5%
	Creating : Compile information together in a different way by combining elements in a new pattern or proposing alternative solutions		
	TOTAL	70	100%

Physical Education (Subject Code 048)

Class XII (2025-26)

UNIT NO.	UNIT NAME	THE WEIGHTAGE (MARKS) ALLOTTED
UNIT 1	Management of Sporting Events	05 + 04 b *
UNIT 2	Children and Women in Sports	07
UNIT 3	Yoga as Preventive measure for Lifestyle Disease	06+01 b *
UNIT 4	Physical Education & Sports for (CWSN)	04+04 b *
UNIT 5	Sports & Nutrition	07
UNIT 6	Test and Measurement in Sports	08
UNIT 7	Physiology & Injuries in Sport	04+04 b *
UNIT 8	Biomechanics and Sports	10
UNIT 9	Psychology and Sports	07
UNIT 10	Training in Sports	09
PRACTICAL (LAB) [#]	Including 3 Practical	30
TOTAL	Theory 10 + Practical 3	Theory 70 + Practical 30 = 100

Note: b*are the Concept based questions like Tactile diagram/data interpretation/case base study for visually Impaired Child

CLASS XII

COURSE CONTENT

Unit	Unit Name &	Specific Learning Objectives	Teaching Learning	-
	Topics		process	competencies
No. Unit 1	Topics Management of Sporting Events 1. Functions of Sports Events Management (Planning, Organising, Staffing, Directing & Controlling) 2. Various Committees &	 To make the students understand the need and meaning of planning in sports, committees, and their responsibilities for conducting the sports event or tournament. To teach them 		_
	their Responsibiliti es (pre; during & post) 3. Fixtures and their Procedures – Knock- Out (Bye & Seeding) & League (Staircase, Cyclic, Tabular method) and Combination tournaments	about the different types of tournaments and the detailed procedure of drawing fixtures for Knock Out, League Tournaments, and Combination tournaments. To make the students understand the need for the meaning and	learning and Expeditionary learning.	committees and their responsibilities in the sports event * Differentiate the different types of tournaments. * Prepare fixtures of knockout, league & combination.
	4. Intramural & Extramural tournaments – Meaning, Objectives & Its Significance 5. Community sports program (Sports Day, Health Run, Run for Fun, Run for Specific Cause & Run for Unity)	significance of intramural and extramural tournaments To teach them about the different types of community sports and their importance in our society.		 Distinguish between intramural and extramural sports events Design and prepare different types of community

Unit Children & Women in Sports

- Exercise guidelines of WHO for different age groups.
- 2. Common postural deformities-knock knees, flat foot, round shoulders, Lordosis, Kyphosis, Scoliosis, and bow legs and their respective corrective measures.
- Women's participation in Sports-Physical, Psychological , and social benefits.
- 4. Special consideration (menarche and menstrual dysfunction)
- 5. Female athlete triad (osteoporosis, amenorrhea, eating disorders

- To make students understand the exercise guidelines of WHO for different age groups
- To make students aware of the common postural deformities
- To make students aware of women's sports participation in India and about the special conditions of women
- To make students understand menarche and menstrual dysfunction among women athletes.
- To make them understand about female athlete triad.

- Lecture-based instruction,
- Technologybased learning,
- Group learning,
- Individual learning,
- Inquiry-based learning,
- Kinesthetic learning,
- Game-based learning and
- Expeditionary learning

After completing the unit, the students will be able to:

- Differentiate exercise guidelines for different stages of growth and development.
- Classify common postural deformities and identify corrective measures.
- Recognize the role and importance of sports participation of women in India.
- Identify special considerations relate to menarche and menstrual dysfunction.
- Express female athlete triad according to eating disorders

Unit Yoga as 3 **Preventive** measure for Lifestyle **Disease**

- 1. Obesity:
- Procedure, Benefits & Contraindicati ons for Tadasana. Katichakrasan a, Pavanmuktas ana. Matsayasana, Halasana, Pachimottans ana, Ardha -Matsyendrasa na, Dhanurasana, Ushtrasana, Suryabedhan pranayama 2. Diabetes:.
- Procedure. Benefits & Contraindicati ons for Katichakrasan a. Pavanmuktas ana,Bh ujangasana, Shalabhasana ,Dhanurasana

Supta-

asan-a, Ardha-

a,

vajarasana, Paschimottan

Mastendrasan

Mandukasana

- To make students Understand about the main life style disease - Obesity, Hypertension, Diabetes, Back Pain and Asthma.
- To teach about different Asanas in detail which can help as a preventive Measures for those Lifestyle Diseases.

- Lecture-based instruction,
- Technologybased learning,
- Group learning,
- Individual learning,
- Inquiry-based learning,
- Kinesthetic learning.
- Game-based learning and
- Expeditionary learning.

After completing the unit, the students will be able to:

- Identify the asanas beneficial for different ailments and health problems.
- Recognize importance of various asanas for preventive measures of obesity, diabetes. asthma, hypertension, back pain and arthritis
- Describe the procedure for performing a variety of asanas for maximal benefits.
- Distinguish the contraindications associated with performing different asanas.
- Outline the role of yogic management for various health benefits and preventive measures.

	0		
	Gomukasana,		
	Yogmudra,		
	Ushtrasana,		
	Kapalabhati		
3.	Asthma:		
	Procedure,		
	Benefits &		
	Contraindicat		
	ions for		
	Tadasana,		
	Urdhwahasto		
	ttansan		
	a,		
	UttanManduk		
	asan-		
	a,		
	Bhujangasana		
	Bridjarigadaria		
	, Dhanurasana,		
	·		
	Ushtrasana,		
	Vakrasana,		
	Kapalbhati,		
	Gomukhasana		
	Matsyaasana,		
	Anuloma-		
	Viloma		
4	Hypertension		
-	: Procedure,		
	Benefits &		
	Contraindicati		
	ons for		
	Tadasana,		
	Katichakransa		
	n,		
	Úttanpadasan		
	a, Ardha		
	Halasana,		
	Sarala		
	Matyasana,		
	Gomukhasana		
	,		
	UttanManduka		
	san-a,		
	Vakrasana,		
	Bhujangasana		
	, Makarasana,		
	Shavasana,		

	Nadi-		
	shodhanapran		
	ayam,		
	Sitlipranayam		
5.	Back Pain		
	and		
	Arthritis:		
	Procedure,		
	Benefits &		
	Contraindica		
	tions of		
	Tadasan,		
	Urdhawahast		
	ootansana,		
	Ardh-		
	Chakrasana,		
	Ushtrasana,		
	Vakrasana,		
	Sarala		
	Maysyendrsa		
	na,		
	Bhujangasan		
	a,		
	Gomukhasan		
	a,		
	Bhadrasana,		
	Makarasana,		
	Nadi-		
	Shodhana		
	pranayama.		

Unit **Physical**

- **Education and** Sports for **CWSN** (Children with **Special Needs** - Divyang)
 - 1. Organization s promoting Disability Sports (Special Olympics; Paralympis; Deaflympics)
 - 2. Concept of Classificatio n and Divisioning in Sports.
 - 3. Concept of Inclusion in sports, its need, and Implementat ion;
 - 4. Advantages of Physical Activities for children with special needs.
 - 5. Strategies to make **Physical** Activities assessable for children with special needs.

- To make students understand the concept of Disability and Disorder.
- To teach students about the types of disabilities & disorders, their causes, and their nature.
- To make them aware of Disability Etiquette.
- To make the students Understand the advantage of physical activity for CWSN.
- To make the students aware of different strategies for making physical activity accessible for Children with **Special Needs**

- Lecture-based instruction,
- Technologybased learning,
- Group learning,
- Individual learning,
- Inquiry-based learning,
- Kinesthetic learning,
- Game-based learning and
- Expeditionary learning

After completing the unit, the

- students will be able to:
- Value the advantages of physical activities for children with special needs
- Differentiate between methods of categorization in sports for CWSN
- Understand concepts and the importance of inclusion in sports
- Create advantages for Children with **Special Needs** through Physical Activities
- Strategies physical activities accessible for children with specialneeds

Unit 5	Sports & Nutrition 1. Concept of balanced diet and nutrition	To make the students understand the importance of a balanced diet	 Lecture-based instruction, Technology-based learning, Group learning, Individual After completing the unit, the students will be able to: Understand the concept of a
	2. Macro and Micro Nutrients: Food sources & functions	To clear the concept of Nutrition – Micro & Macro nutrients, Nutritive & non-Nutritive	learning, Inquiry-based learning, Kinesthetic learning, Game-based learning and Expeditionary balanced diet and nutrition. Classify Nutritive and Non- Nutritive components of the Diet
	3. Nutritive & Non-Nutritive Componen ts of Diet	 Components of diet To make them aware of eating for weight loss and the results of the pitfalls of 	* Identify the ways to maintain a healthy weight * Know about foods
	4. Eating for Weight control – A Healthy Weight, The Pitfalls of Dieting, Food Intolerance, and Food Myths	dieting. To understand food intolerance & food myths	commonly causing food intolerance * Recognize the pitfalls of dieting and food myths
	5. Importance of Diet in Sports- Pre, During and Post competition Requirements		
Unit 6	Test & Measurement in Sports 1. Fitness Test – SAI Khelo India Fitness Test in school:	To make students Understand and conduct SAI KHELO INDIA Fitness Test and to make students Understand and conduct General MotorFitness Test	 Lecture-based instruction, Technology-based learning, Group learning, Individual learning, Inquiry-based learning, Kinesthetic After completing the unit, the students will be able to: Perform SAI Khelo India Fitness Test in school [Age group 5-8

Age group 5-8
years/ class
1-3: BMI,
Flamingo
Balance Test,
Plate Tapping
Test

Age group 9-18yrs/ class 4-12: BMI, 50mt Speed test, 600mt Run/Walk, Sit & Reach flexibility test, Strength Test (Partial Abdominal Curl Up, Push-Ups for boys, Modified Push-Ups for girls).

- 2. Measurement of Cardio-Vascular Fitness Harvard Step Test Duration of the Exercise in Seconds x100/5.5 X Pulse count of 1-1.5 Min after Exercise
- 3. Computing
 Basal
 Metabolic
 Rate (BMR)
- Rikli & Jones

 Senior
 Citizen
 Fitness Test
- Chair Stand Test for lower body strength
- Arm Curl Test for upper body strength

- To make students to determine physical fitness Index through Harvard Step Test/Rockport Test
- To make students to calculate Basal Metabolic Rate (BMR)
- To measure the fitness level of Senior Citizens through Rikli and Jones Senior Citizen Fitness Test.

learning,
Game-based
learning and
Expeditionary
learning

- years/ (class 1-3) and Age group 9-18yrs/ (class 4-12)
- Determine
 physical fitness
 Index through
 Harvard Step
 Test/Rock- port
 Test
- * Compute Basal Metabolic Rate (BMR)
- Describe the procedure of Rikli and Jones Senior Citizen Fitness Test

	 Chair Sit & Reach Test for lower body flexibility Back Scratch Test for upper body flexibility Eight Foot Up & Go Test for agility Six-Minute Walk Test for Aerobic Endurance Johnsen – Methney Test of Motor Educability (Front Roll, Roll, Jumping Half-Turn, Jumping full-turn 			
Unit 7	Physiology & Injuries in Sport 1. Physiological factors determining components of physical fitness 2. Effect of exercise on the Muscular System 3. Effect of exercise on the Cardio-Respiratory System 4. Physiological changes due to aging	 Understanding the physiological factors determining the components of physical fitness. Learning the effects of exercises on the Muscular system. Learning the effects of exercises on Cardiovascular system. Learning the effects of exercises on Cardiovascular system. Learning the effects of exercises on the Respiratory system. 	 Lecture-based instruction, Technology-based learning, Group learning, Individual learning, Inquiry-based learning, Kinesthetic learning, Game-based learning and Expeditionary learning 	After completing the unit, the students will be able to: * Recognize the physiological factors determining the components of physical fitness. * Comprehend the effects of exercise on the Muscular system and cardiorespiratory systems. * Figure out the physiological changes due to ageing

Unit	5. Sports injuries: Classification (Soft Tissue Injuries - Abrasion, Contusion, Laceration, Incision, Sprain & Strain Bone & Joint Injuries - Dislocation, Fractures - Green Stick, Comminuted, Transverse Oblique & Impacted)	 Learning the changes caused due to aging. Understanding the Sports Injuries (Classification, Causes, and Prevention) Understanding the Aims & Objectives of First Aid Understanding the Management of Injuries 	a Locture board	Classify sports injuries with its Management. After completing
8	nics and Sports 1. Newton's Law of Motion & its application in sports 2. Types of Levers and their application in Sports. 3. Equilibrium – Dynamic & Static and Centre of Gravity and its application in sports 4. Friction & Sports 5. Projectile in Sports	 Understanding Newton's Laws of Motion and their Application in Sports. Make students understand the lever and its application in sports. Make students understand the concept of Equilibrium and its application in sports. Understanding Friction in Sports. Understanding the concept of Projectile in sports. 	 Lecture-based instruction, Technology-based learning, Group learning, Individual learning, Inquiry-based learning, Kinesthetic learning, Game-based learning and Expeditionary learning 	the unit, the students will be able to:

Unit 9	Psychology and Sports	To make students understand Personality & its	Lecture-based instruction,Technolo	After completing the unit, the students will be
	Personality; its definition &	classifications.	gy-based learning, Group learning,	able to:
	types (Jung Classification & Big Five Theory)	To make students understand motivation and its techniques.	 Individual learning, Inquiry-based learning, 	 Classify different types of personality and their relationship with sports
	2. Motivation, its type & techniques.	To make students about Exercise	Kinesthetic learning,Game-based	performance. * Recognise the
	3. Exercise Adherence: Reasons,	Adherence and Strategies for enhancing Adherence to Exercise.	learning andExpeditionary learning	concept of motivation and identify various types of motivation.
	Benefits & Strategies for Enhancing it	To make them aware of Aggression in sports and types.		* Identify various reasons to exercise, its associated
	4. Meaning, Concept & Types of Aggression s in Sports	To make students understand Psychological Attributes in Sports.		benefits and strategies to promote exercise adherence.
	5. Psychological Attributes in Sports – Self- Esteem, Mental Imagery, Self- Talk, Goal Setting			 Differentiate between different types of aggression in sports. Explain various psychological attributes in aparts
Unit 10	Training in Sports 1. Concept of Talent Identification and Talent	 Making the students understand the concept of talent identification and methods in sports Making the 	instruction,Technology-based learning,Group learning,Individual	sports. After completing the unit, the students will be able to: understand the concept of talent
	Development in Sports	students Understand sports	learning,Inquiry-based learning,	identification and methods used

- Introduction to Sports
 Training Cycle
 – Micro,
 Meso, Macro
 Cycle.
- 3. Types &
 Methods to
 Develop –
 Strength,
 Endurance,
 and Speed.
- 4. Types &
 Methods to
 Develop –
 Flexibility and
 Coordinative
 Ability.
- 5. Circuit
 Training Introduction &
 its importance

- training and the different cycle in sports training.
- Making the students
 Understand different types & methods of strengths,
- endurance, and speed.
- Making the students
 Understand different types & methods of flexibility and
- coordinative ability.
- Making the students understand Circuit training and its importance

- kinesthetic learning,
- Game-based learning and
- Expeditionary learning
- for talent development in sports.
- Understand sports training and the different cycle used in the training process.
- Understand different types & methods to develop strength, endurance, and speed in sports training
- Understand different types & methods to develop – flexibility and coordinative ability.
- Understand
 Circuit training and its
 importance

GUIDELINES FOR INTERNAL ASSESSMENT (PRACTICAL/ PROJECTS ETC.)

PRACTICAL	(Max. Marks 30)
Physical Fitness Test: SAI Khelo India Test, Brockport Physical Fitness Test (BPFT)*	6 Marks
Proficiency in Games and Sports (Skill of any one IOA recognized Sport/Game of Choice)**	7 Marks
Yogic Practices	7 Marks
Record File ***	5 Marks
Viva Voce (Health/ Games & Sports/ Yoga)	5 Marks

- *Test for CWSN (any 4 items out of 27 items. One item from each component: Aerobic Function, Body Composition, Muscular strength & Endurance, Range of Motion or Flexibility)
- **CWSN (Children With Special Needs Divyang): Bocce/Boccia, Sitting Volleyball, Wheel Chair Basketball, Unified Badminton, Unified Basketball, Unified Football, Blind Cricket, Goalball, Floorball, Wheel Chair Races and Throws, or any other Sport/Game of choice.
- **Children with Special Needs can also opt any one Sport/Game from the list as alternative to Yogic Practices. However, the Sport/Game must be different from Test -'Proficiency in Games and Sports'

***Record File shall include:

- Practical-1: Fitness tests administration. (SAI Khelo India Test)
- > **Practical-2:** Procedure for Asanas, Benefits & Contraindication for any two Asanas for each lifestyle disease.
- Practical-3: Anyone one IOA recognized Sport/Game of choice. Labelled diagram of Field & Equipment. Also, mention its Rules, Terminologies & Skills.

PRESCRIBED TEXTBOOKS (CLASS XI & XII)



CBSE Physical Education Class XI Text Book

https://cbseacademic.nic.in//web_material/Manuals/PhysicalEducation11_2022.pdf



CBSE Physical Education Class XII Text Book

https://cbseacademic.nic.in/web_material/Manuals/PhysicalEducation12_2022.pdf