

## **Syllabus for Students studying in Class XII**

### **(A) Business Studies**

1. **Foundations of Business-** Concept includes meaning and features, Nature and Purpose of Business, Forms of Business Organisations, Public, Private and Global Enterprises, Business Services, Emerging Modes of Business, Business risk, Social Responsibility and Business Ethics,

2. **Finance and Trade-** Concept of business finance, Sources of Business Finance, Small Business, Internal Trade, International Business.

### **(B) Accountancy**

1. **Accounting for Partnership Firms and Companies-Accounting for Partnership Firms;** Partnership, Provisions of the Indian Partnership Act 1932 in the absence of partnership deed, Fixed v/s fluctuating capital accounts, Past adjustments, Goodwill, **Companies;** Change in the Profit Sharing Ratio, Admission of a partner, Retirement and death of a partner, Dissolution of a partnership firm. Accounting for Companies. **Accounting for Share Capital;** Share and share capital, Accounting for share capital, Concept of Private Placement and Employee Stock Option Plan (ESOP), Accounting treatment of forfeiture and re-issue of shares, Disclosure of share capital in company's Balance Sheet, Accounting for **Debentures;** Debentures, Redemption of debentures, Conversion method,

2. **Financial Statement Analysis; Analysis of Financial Statements;** Financial statements of a company, Financial Statement Analysis, Tools for Financial Statement Analysis, Accounting Ratios, Liquidity Ratios, Solvency Ratios, Activity Ratios, Profitability Ratios. **Cash Flow Statement;** Meaning, objectives and preparation (as per AS 3 (Revised) (Indirect Method only).

## **(C) Economics**

**1. Introduction;** Meaning of microeconomics and macroeconomics. Consumer Equilibrium and Demand;

**2. Consumer's equilibrium**-meaning of utility, marginal utility, Budget, Demand, market demand, determinants of demand, demand schedule, demand curve, relationship between price elasticity of demand and total expenditure,

**3. Producer Behaviour and Supply:** Production function, Cost and revenue, Supply,

**4. Forms of Market and Price Determination:** Perfect competition, effects in demand and supply, other market forms; Monopoly, Monopolistic competition, Oligopoly,

**5. Simple Application of Tools Demand & Supply.**

**6. Introductory Macroeconomics:** National Income and related aggregates, Methods, GNP, NNP, GDP and NDP.

**7. Money and Banking;** Meaning and functions, Central Bank and its Functions.

**8. Determination of Income and Employment;**

**9. Government Budget and the Economy;** Meaning, Objectives and Components,

**10. Balance of payment;**

## **Aptitude**

Coding and Decoding, Arrangements, Cubes, Binary Logic, Calendars, Clocks, Directions, Blood Relations, Logical Consistency, Assumptions, Number series, Puzzles, Non-verbal reasoning, Average, Time and Work, Time and Distance, Train questions, Seating Arrangement, Partnership, Theme Detection, Probability, Data Interpretation,