

CLASS 12 COMMERCE SYLLABUS 2025

ACCOUNTS(858)

CLASS XII

There will be two papers in the subject:

Paper I- Theory: 3 hours 80 marks

Paper II- Project Work 20 marks

PAPER-I (THEORY) – 80 Marks

There will be one paper of 3 hours duration of 80 marks divided into three Sections A, B and C.

It will be compulsory for all candidates to attempt Section A. Candidates will have a choice of attempting questions either from Section B or Section C.

S.No.	UNIT	TOTAL WEIGHTAGE
	SECTION A: 60 Marks	
1.	Partnership Accounts	
	A. Fundamental of Partnership	11 Marks
	B. Goodwill	15 Marks
	C. Reconstitution of Partnership	
	I. Admission	
	II. Retirement and Death of a Partner	8 Marks
	III. Dissolution of a Partnership Firm	
2.	Joint Stock Company Accounts	
	A. Issue of Shares	11 Marks
	B. Issue of Debentures	8 Marks
	C. Redemption of Debentures	
	D. Final Accounts of Companies	7 Marks
	SECTION B (MANAGEMENT ACCOUNTING): 20 Marks	
3.	Financial Statement Analysis	4 Marks
4.	Cash Flow Statement	8 Marks
5.	Ratio Analysis	8 Marks
	OR	
	SECTION C (COMPUTERISED ACCOUNTING): 20 Marks	
6.	Accounting Application of Electronic Spread Sheet	10 Marks

7.	Database Management System (DBMS)	10 Marks
TOTAL		80 Marks

BUSINESS STUDIES

CLASS 12

There will be two papers in the subject: **Paper I**: Theory (3 hours) ... 80 marks **Paper II**: Project Work ... 20 marks

PAPER I (THEORY) – 80 Marks

1. Human Resource Management

(i) Introduction to Human Resource Management.

Meaning and definition of Human Resource Management; Characteristics of Human

Resource Management: people oriented, comprehensive function, staff function, pervasive, challenging, continuous, individual oriented, development oriented, action oriented, future oriented, interdisciplinary, art as well as science, young discipline; Importance of human resource management.

(ii) Job and Manpower planning.

Meaning, relevance and difference between the following: Job Analysis, Job Specification, Job Description, Job Enrichment and Job Enlargement, Manpower Estimation.

(iii) Staff Recruitment.

Meaning, definition and characteristics of staff recruitment; sources of recruitment: internal sources (promotion, transfer, ex-employees, recommendation by employees); external sources (advertisement, campus recruitment, casual callers, gate hiring, employment exchanges, placement agencies, labour contractors). Differences between internal and external sources of recruitment, their merits and demerits; e-

Meaning and definition of training; distinction between recruitment: concept, benefits and limitations; source of recruitment: internet and intranet (their benefits and limitations).

(iv) Staff Selection.

Meaning and definition of staff selection; Selection procedures (preliminary screening, application blank, selection test, Group discussion, final interview, medical test, reference check, final approval, placement; brief explanation and importance of each step of the selection procedure); distinction between recruitment and selection.

(v) Staff Training.

training, education and development;
types of training(induction, job, remedial,
safety, promotional, refresher-
brief explanation of each.); methods of train-
ing: on the job and off the job (vestibule,
apprenticeship,
internship, classroom); Distinction between
on the job and off the job training. Hindrance
to training: brief explanation. Benefits of
training to employer and employees.

Provident Fund, National Pension
System, Group Insurance (medical and life), encas-
ement of leave, gratuity, (basic understanding
only). Types of
leaves (casual, medical/sick, earned/privilege, ma-
ternity/

(vi) **Staff Morale.**

Meaning, definition and characteristics of
staff morale; Morale Productivity Matrix
(brief explanation of the four situations);
factors influencing morale
(morale depressants and stimulants: an under-
standing of how the same factor may lower
or boost morale); methods of raising
morale; indicators of low and high
morale; advantages of high morale; disadvan-
tages of low morale.

(vii) **Staff Motivation.**

Meaning, definition and characteristics
of
staff motivation; difference between motiva-
tion and morale; importance of staff motiva-
tion to the employer and the employee; factors in-
fluencing motivation: monetary and non-
monetary incentives; differences between
monetary and non-monetary incentives;
Maslow's theory of
the Hierarchy of Human Needs (explanatio-
n of the theory with the help of the pyramid, as-
sumptions and criticism of the theory); Herzber-
g's Two-factor Theory (Motivation and
Hygiene Factors).

(viii) **Staff Remuneration.**

Meaning and definition of Staff remuneration,
Methods of wage payment – Time Rate
and Piece Rate System (An explanation
of the two systems along with
their merits, demerits and suitability,
differences between the two); Pay Slip
and Payroll - Meaning,
Differences, Components, Specimens of bot-
h. Various staff benefits: Employee

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paternity, sabbatical/ study, leave without pay: basic understanding only)

(ix) Staff Leadership.

Meaning and definition of staff leadership; Distinction between Leadership and Management; Leadership styles: Autocratic, Democratic, Laissez-Faire (brief explanation, advantages, disadvantages and comparison between each style); Leadership continuum (brief description); Situational leadership (brief description); Blake & Mouton Managerial Grid (brief explanation).

(x) Staff Appraisal.

Meaning and definition of Performance Appraisal and Potential Appraisal; Distinction between the two; Objectives and importance of Performance Appraisal, Methods of Performance Appraisal - merit grading, appraisal by results, appraisal by superior staff: self-appraisal; 360° appraisal (brief explanation of each method and their respective advantages and disadvantages).

(xi) Staff Promotion and Transfer.

Staff Promotion - Meaning, definition, benefits and limitations of promotion; Open and Closed policy of promotion (meaning and differences); a brief understanding of the concept of Dry promotion and upgrading and distinction between the two; requirements of a sound promotion policy; Basis of promotion: seniority, merit, seniority-cum-merit (brief explanation of each and the advantages, disadvantages, comparison between seniority basis and merit basis.)

Staff Transfer: Meaning, definition and need for transfer; Types of transfers: replacement, versatility, remedial, production (meaning and relevance of each type).

(xii) Staff Separation.

Meaning of Staff separation; means of

staff separation: Retirement (Compulsory and Voluntary), Lay

off, Retrenchment, Resignation, Suspension (Meaning and distinction only), Dismissal: grounds for dismissal, procedure for staff dismissal.

Exit Interview - Meaning and importance.

(xiii) Emerging trends in Human Resources.

Flexible Hours, Permanent parttime, Work from home, Retainer ship, Virtual teams, Self-managing teams (SMTs) - only meaning of the above terms.

2. Business Communication and Correspondence

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(i) Business Communication

Meaning and definition of communication; importance of communication in business, elements of the Communication Process, Methods of communication: Oral, Written, Gestural, Visual (Meaning, advantages and disadvantages of all these methods), Difference between oral and written communication, Types of communication: On the basis of area of operation (Internal and External), on the basis of relationship (Formal and Informal), on the basis of direction (Horizontal, Vertical-upwards and downwards, Diagonal), Meaning, Advantages and Disadvantages of each; distinction between - Internal and External; Formal and Informal; Horizontal and Vertical Communication; Barriers to Communication (Semantic, Physical and Mechanical, Organisational, Socio-Psychological: meaning only, detailed explanation not required); overcoming the barriers to communication.

(ii) Business Correspondence

Need and function of business correspondence.

Business Letters

Elements and contents of various business letters; types of letters: solicited and unsolicited letters of application for a job, along with drafting of bio-data; Interview letter, Offer of Appointment, Letter of resignation, Letter of enquiry, Quotation letter, Order letter, Complaint letter, Reply to Complaint letter).

NOTE: Candidates should be able to draft all of the above types of letters, using the appropriate format.

Reports

Meaning and definition of Reports; types of reports: statutory, non-statutory, private, public, informational, interpretative, routine/periodic, special; brief explanation of each type of report; differences between

statutory and non-statutory, private and public, informational and interpretative, routine/periodic and special report. Format of report (report writing not required).

(iii) Current trends in Business Communication: e-mail and video conferencing.

Meaning and uses of e-mail and video conferencing.

3. Business Size and Finance

(i) Various business entities.

Meaning, definition and distinction between sole proprietorship, partnership, private limited company and public limited company.

(ii) Sources of business finance

A basic understanding of the following: Equity and

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preference shares, debentures and bonds, retained profits, public deposits, loans, trade credit, discounting of bills of exchange, global depository receipt, Angel investors, venture capitalists, crowd funding, peer to peer funding, factoring.

4. Globalisation and recent trends in Business

(i) Globalisation.

Meaning, nature, opportunities and threats of globalization for business; brief understanding of how globalization has been instrumental in transforming the manner in which Business is conducted.

(ii) e-Business.

Meaning, nature and importance of e- business to the buyer and to the seller.

(iii) Outsourcing.

Concept of outsourcing; Parties involved – the outsourcer, the outsourced and the service provider – the respective advantages and disadvantages of each of the above.

(iv) Types of Outsourcing.

Business Process Outsourcing (BPO), Knowledge Process Outsourcing (KPO), and Business Legal Process Outsourcing (LPO).

Basic understanding of the above.

(v) Online means of conducting business.

Business to Consumer (B2C), Consumer to Consumer (C2C), Business to Business (B2B), Intra Business (IntraB) and, Business to Government (B2G), Government to Business (G2B).

Basic understanding of the above with a few examples.

5. Business Regulators and Intermediaries

(i) Regulators and Intermediaries.

Meaning of the terms Regulators and Intermediaries.

(ii) Role of Regulators and Intermediaries.

- Reserve Bank of India (RBI): Indian banks, foreign banks, Non-Banking Financial Companies (NBFC).*
- Securities and Exchange Board of India (SEBI): stock exchanges, stock brokers, merchant bankers, depositories, mutual funds and credit rating agencies.*
- Insurance Regulatory and Development Authority of India (IRDA): insurance companies, insurance agents and insurance brokers.*
- Food Safety and Standards Authority of India (FSSAI): food processors, food packers.*
- Bureau of Indian Standards (BIS): ISI mark given to industrial goods, consumer electrical goods, steel manufacturers.*

Only a basic understanding of the roles of the above regulators and intermediaries.

PAPER II-PROJECTWORK: 20 Marks

Candidates will be expected to have completed two projects from any topic covered in Theory.

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The project work will be assessed by the teacher and a Visiting Examiner appointed locally and approved by CISCE.

Mark allocation for each Project [10 marks]:

Overall format	1 mark
Content	4 marks
Findings	2 marks
Viva-voce based on the Project	3 marks

A list of suggested Projects is given below:

1. Analyse the recruitment process in any two companies of your choice. List the loopholes if any and give suggestions for improving the process. (You may also make a comparative study of the recruitment process).
2. Evaluate the selection process of any two firms from the corporate world and discuss their benefits and drawbacks vis-a-vis each other.
3. Study any two business organizations (one Multi National Company and one Indian Company) with regards to their Policies of Compensation (Increment policy, Incentive policy, Bonus and reward policy, retirement benefits).

4. Study the various types of leaves made available to employees. Leaves can be considered as financial cost to the organization. What other tangible and non-tangible benefits does the organization stand to gain from incurring this cost? Do the benefits justify the cost?
5. Consider any two successful business leaders. Give a brief account of their leadership styles. Explain the impact of their leadership styles in the achievement of the organizational goals of their respective organisations.
6. Analyse the emerging trends in human resource management and discuss their implementation in India (Comparative study of five organisations).
7. Make a comparative study of any two E-Businesses in terms of their Nature, Size, Products and Services offered, Functioning and Policies.
8. Select any two companies and study their sources of finance with respect to the amount procured and advantages and disadvantages of each source of finance.
9. Select any BPO or KPO and explain the outsourced functions that it performs. Discuss the impact of outsourcing in general and specifically on the profitability of the outsourcing organization.
10. Study any one regulator and the intermediaries under it. Give an account of their functions and how it helps the common man.

NOTE: No question paper for Project work will be set by CISCE.



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The project work will be assessed by the teacher and a Visiting Examiner appointed locally and approved by CISCE.

Mark allocation for each Project [10 marks]:

Overall format	1 mark
Content	4 marks
Findings	2 marks
Viva-voce based on the Project only	3 marks



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