

AUM SUN PUBLIC SCHOOL
PRE-BOARD EXAMINATION SYLLABUS (2024-25)
CLASS-12TH (COMMERCE)

ENGLISH

Section A

22 Marks

Reading Skills

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

18 Marks

Creative Writing Skills

II. Creative Writing Skills

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).

Literature Text Book and Supplementary Reading Text

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)**
9. One prose extract out of two from the book **Flamingo**, to assess comprehension, interpretation, analysis, inference and evaluation. **(6x1=6Marks)**
10. 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)**

PHYSICAL EDUCATION

UNIT NO.	UNIT NAME	NO. OF PERIODS (190 HRS)	THE WEIGHTAGE (MARKS) ALLOTTED
UNIT 1	Management of Sporting Events	15	05 + 04b*
UNIT 2	Children and Women in Sports	12	07
UNIT 3	Yoga as Preventive measure for Lifestyle Disease	12	06+01 b*
UNIT 4	Physical Education & Sports for (CWSN)	13	04+04 b*
UNIT 5	Sports & Nutrition	12	07
UNIT 6	Test and Measurement in Sports	13	08
UNIT 7	Physiology & Injuries in Sport	13	04+04 b*
UNIT 8	Biomechanics and Sports	18	10
UNIT 9	Psychology and Sports	12	07
UNIT 10	Training in Sports	15	09
PRACTICAL (LAB)#	Including 3 Practical	56	30
TOTAL	Theory 10 + Practical 3	134 + 56 = 190hrs	Theory 70 + Practical 30 = 100

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

ACCOUNTANCY

Part A: Accounting for Partnership Firms and Companies

Unit 1: Accounting for Partnership Firms

Units/Topics	Learning Outcomes
<ul style="list-style-type: none"> 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. <p>Note: Interest on partner's loan is to be treated as a charge against profits.</p> <p>Goodwill: meaning, factors affecting, need for valuation, methods for calculation (average profits, super profits and capitalization), adjusted through partners capital/ current account.</p>	<p>After going through this Unit, the students will be able to:</p> <ul style="list-style-type: none"> 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

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,
- 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

<p>adjustment of capital accounts and preparation of capital, current account and balance sheet.</p> <ul style="list-style-type: none"> • 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)). <p>Note:</p> <p>(i) If the realized value of tangible assets is not given it should be considered as realized at book value itself.</p> <p>(ii) If the realized value of intangible assets is not given it should be considered as nil (zero value).</p> <p>(ii) In case, the realization expenses are borne by a partner, clear indication should be given regarding the payment thereof.</p>	<p>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.</p> <ul style="list-style-type: none"> • 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.
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Unit-3 Accounting for Companies

Units/Topics	Learning Outcomes
<p>Accounting for Share Capital</p> <ul style="list-style-type: none"> • Features and types of companies. • Share and share capital: nature and types. 	<p>After going through this Unit, the students will be able to:</p> <ul style="list-style-type: none"> • state the meaning of share and share capital

<ul style="list-style-type: none"> Accounting for share capital: issue and allotment of equity and preference 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 re-issue of shares. Disclosure of share capital in the Balance Sheet of a company. <p>Accounting for Debentures</p> <ul style="list-style-type: none"> 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. <p>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)</p>	<p>and differentiate between equity shares and preference shares and different types of share capital.</p> <ul style="list-style-type: none"> 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 off 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.
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Part B: Financial Statement Analysis

Unit 4: Analysis of Financial Statements

Units/Topics	Learning Outcomes
<p>Financial statements of a Company:</p> <p>Meaning, Nature, Uses and importance of financial Statement.</p> <p>Statement of Profit and Loss and Balance Sheet in</p>	<p>After going through this Unit, the students will be able to:</p> <ul style="list-style-type: none"> develop the understanding of major headings 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
<ul style="list-style-type: none"> • Meaning, objectives Benefits, Cash and Cash Equivalentents, Classification of Activities and preparation (as per AS 3 (Revised) (Indirect Method only) 	<p>After going through this Unit, the students will be able to:</p> <ul style="list-style-type: none"> • state the meaning and objectives of cash flow 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.

BUSINESS STUDIES

Units		Periods	Marks
Part A	Principles and Functions of Management		
1.	Nature and Significance of Management	12	16
2	Principles of Management	14	
3	Business Environment	12	
4	Planning	14	14
5	Organising	15	
6	Staffing	16	20
7	Directing	15	
8	Controlling	12	
	Total	110	50
Part B	Business Finance and Marketing		
9	Financial Management	20	15
10	Financial Markets	18	
11	Marketing Management	30	15
12	Consumer Protection	12	
	Total	80	30
Part C	Project Work (One)	30	20

ECONOMICS

Units		Marks	Periods
Part A	Introductory Macroeconomics		
	National Income and Related Aggregates	10	30
	Money and Banking	06	15
	Determination of Income and Employment	12	30
	Government Budget and the Economy	06	17
	Balance of Payments	06	18
		40	
Part B	Indian Economic Development		
	Development Experience (1947-90) and Economic Reforms since 1991	12	28
	Current Challenges facing Indian Economy	20	50
	Development Experience of India – A Comparison with Neighbours	08	12
	Theory Paper (40+40 = 80 Marks)	40	
			200
Part C	Project Work	20	20