



DELHI WORLD PUBLIC SCHOOL RAJKOT
Annual Syllabus Breakup 2023-24
CLASS: 12 Commerce

Subject : English

1st Term

Month	Topics
March, April & May	<p><u>Literature Reader:</u> The Last Lesson – a war time story about a boy attending his last French Lesson The Lost Spring – a story about how underprivileged children are exploited at several places Deep Water – a self experience description about how the author got rid of his water phobia My Mother at Sixty-Six - a heart touching poem about a lady leaving her mother for her responsibilities</p> <p><u>Supplementary Reader:</u> The Tiger King – a story about a dominating king who kills tigers for his personal cause</p>
June & July	<p><u>Literature Reader:</u> The Rattrap – a story of a paddler who sells rattraps An Elementary School Classroom in a Slum – a poem putting burning issues of under privileged children Keeping Quiet – a poem depicting importance of remaining quiet Poets and Pancakes – a descriptive article about the film world</p> <p><u>Supplementary Reader:</u> The Enemy – a war time extract of a Japanese doctor and his wife Third Level – time travel story where the protagonist experiences a historical event</p>
August	<p><u>Literature Reader:</u> Indigo – Gandhi’s effort to relieve native farmers from growing indigo A Thing of Beauty – a poem describing about the ever lasting beauty of a flower The Interview – an article about a how to interrogate people</p> <p><u>Supplementary Reader:</u> Should Wizard Hit Mommy – a story about a girl and her father telling her bed time stories On the Face of It – a skit of a boy and a handicapped man</p>

	Journey to the End of the Earth – a travelogue from the pen a young girl about her experience at Antartica
September	<p><u>Literature Reader:</u> Going Places – an excerpt showing different places to visit</p> <p><u>Supplementary Reader:</u> Evans Tries an O Level – a suspense story of a criminal who runs away frequently from jails Revision for Half Yearly Exam</p>

October	2nd Term
	<p><u>Literature Reader:</u> Aunt Jennifer’s Tigers – a poem about feminism and its effect on the society Roadside stand – a poem about the importance of a road side stand</p>
November	Supplementary Reader : Memories of Childhood REVISION and Solving Previous Years' Board Exam Papers
December	REVISION and Solving Previous Years' Board Exam Papers+ Pre- Board Exam

Suggested Reading List for Class XII

1. Father Brown – G K Chesterton
2. Pay It Forward
3. Uncle Tom’s cabin – Harriet Beecher Stowe
4. To kill a Mocking Bird – Harper Lee
5. Animal Farm – George Orwell
6. Nineteen eighty four-George Orwell
7. Short Story Collections By Indian Authors
8. Books by Jane Austen
9. Books by George Elliot
10. Books by Charlotte Bronte
11. Books by Emily Bronte
12. Pickwick Papers – Charles Dickens
13. The Diary of a Young Girl – Anne Frank
14. Three men in a Boat - Jerome K Jerome

15. My Family and Other Animals – Gerald Durrell
16. Rosie is my Relative – Gerald Durrell
17. One Flew Over the Cuckoo's Nest

Other Books and Authors suggested:

1. Satyajee Ray
2. R K Narayan
3. Sudha Murthy
4. Ismat Chughtai
5. Vikas Swaroop
6. APJ Abdul Kalam
7. Mark Twain
8. Guy de Maupassant
9. O'Henry

Subject: Accountancy

MONTHS	TOPICS	LEARNING OUTCOME
JUNE-JULY	Part A: Accounting for Partnership Firms and Companies <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. 	After going through this Unit, the students will be able to: <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.

		<ul style="list-style-type: none"> • state the meaning, nature and factors affectin 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
AUGEST	<p>Accounting for Partnership firms - Reconstitution and Dissolution.</p> <ul style="list-style-type: none"> • 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, adjustment of capital accounts and preparation of capital, current account and balance sheet	
SEPTEMBER	<p>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.</p> <ul style="list-style-type: none"> • 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>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.
OCTOBER- NOVEMBER	<p>Accounting for Share Capital</p> <ul style="list-style-type: none"> • Features and types of companies 	<ul style="list-style-type: none"> •state the meaning of share and share capital and differentiate

	<ul style="list-style-type: none"> • Share and share capital: nature and types. • 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. <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. Writing off discount / loss on issue of debentures. 	<p>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 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.
MARCH- APRIL	<p>Financial statements of a Company : Meaning, Nature, Uses and importance of financial Statement. Statement of Profit and Loss and Balance Sheet in prescribed form with major headings and sub headings (as per Schedule III to the Companies Act, 2013) Note: Exceptional items, extraordinary</p>	<ul style="list-style-type: none"> • develop the understanding of major headings and sub-headings (as per Schedule III to the Companies Act, 2013) of balance sheet as per the prescribed norms / formats. • state the meaning, objectives and limitations of financial statement analysis.

	<p>items and profit (loss) from discontinued operations are excluded.</p> <ul style="list-style-type: none"> • Financial Statement Analysis: Meaning, Significance Objectives, importance and limitations. • Tools for Financial Statement Analysis: Cash flow analysis, ratio 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. 	<ul style="list-style-type: none"> • discuss the meaning of different tools of 'financial statements analysis'. • 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
	<p>Cash Flow Statement</p> <ul style="list-style-type: none"> • Meaning, objectives Benefits, Cash and Cash Equivalents, Classification of Activities and preparation (as per AS 3 (Revised) (Indirect Method only) 	<ul style="list-style-type: none"> • state the meaning and objectives of cash flow statement. • develop the understanding of preparation of Cash Flow Statement using indirect method as per AS 3 with given adjustments.
<p>DECEMBER- JANUARY</p>	<p>REVISION</p>	

Subject : Informatics Practices (065)

Month	Topic
1st Term	
April – May	Unit-1 Data Visualization
June – July	Unit-1 Data Handling using Pandas I Unit-1 Data Handling using Pandas II
August	Unit-2 Societal Impacts
September	Revision
2nd Term	
October	Unit-3 Database Query using SQL
November	Unit-4 Computer Networks
December	Revision

Subject: Physical Education

1st Term

MONTH	Topic
April	Unit I Management of Sporting Events <ul style="list-style-type: none">● Functions of Sports Events Management (Planning, Organising, Staffing, Directing & Controlling)● Various Committees & their Responsibilities (pre; during & post)● Fixtures and its Procedures – Knock-Out (Bye & Seeding) & League (Staircase & Cyclic)
June- July	Unit II Children & Women in Sports <ul style="list-style-type: none">● Common Postural Deformities - Knock Knee; Bow Legs; Flat Foot; Round Shoulders; Lordosis, Kyphosis, and Scoliosis and their corrective measures● Special consideration (Menarche & Menstrual Dysfunction)● Female Athletes Triad (Osteoporosis, Amenorrhea, Eating Disorders)

Unit III Yoga as Preventive measure for Lifestyle Disease

Obesity: Procedure, Benefits & Contraindications for Tadasana, Katichakrasana, Pavanmuktasana, Matsayasana, Halasana, Pachimottansana, Ardha – Matsyendrasana, Dhanurasana, Ushtrasana, Suryabedhan pranayama.

Diabetes: Procedure, Benefits & Contraindications for Katichakrasana, Pavanmuktasana, Bhujangasana, Shalabhasana, Dhanurasana, Supta-vajarasana, Paschimottanasana, Ardha-Mastendrasana, Mandukasana, Gomukasana, Yogmudra, Ushtrasana, Kapalabhati.

Asthma: Procedure, Benefits & Contraindications for Tadasana, Urdhwahastottansana, UttanMandukasana, Bhujangasana, Dhanurasana, Ushtrasana, Vakrasana, Kapalabhati, Gomukhasana, Matsyaasana, Anuloma-Viloma.

Hypertension: Procedure, Benefits & Contraindications for Tadasana, Katichakrasana, Uttanpadasana, ArdhaHalasana, SaralaMatyasana, Gomukhasana, UttanMandukasana, Vakrasana, Bhujangasana, Makarasana, Shavasana, Nadi-shodhanapranayam, Sitlipranayam.

Unit IV Physical Education & Sports for CWSN (Children with Special Needs - Divyang)

- Organizations promoting Disability Sports (Special Olympics; Paralympics; Deaflympics)
- Advantages of Physical Activities for children with special needs.
- Strategies to make Physical Activities assessable for children with special needs.

August-September

Unit V Sports & Nutrition

- Concept of balance diet and nutrition
- Macro and Micro Nutrients: Food sources & functions
- Nutritive & Non-Nutritive Components of Diet

Unit VI Test & Measurement in Sports

- Fitness Test – SAI Khelo India Fitness Test in school:
 - o Age group 5-8 yrs/ class 1-3: BMI, Flamingo Balance Test, Plate Tapping Test
 - o Age group 9-18yrs/ class 4-12: BMI, 50mt Speed test, 600mt Run/Walk, Sit & Reach flexibility test, Strength Test (Abdominal Partial Curl Up, Push-Ups for boys, Modified Push-Ups for girls).
- Computing Basal Metabolic Rate (BMR)
- Rikli & Jones - Senior Citizen Fitness Test
 - I. Chair Stand Test for lower body strength
 - II. Arm Curl Test for upper body strength

III. Chair Sit & Reach Test for lower body flexibility
 IV. Back Scratch Test for upper body flexibility
 V. Eight Foot Up & Go Test for agility
 VI. Six Minute Walk Test for Aerobic Endurance
Unit VII Physiology & Injuries in Sports

- Physiological factors determining components of physical fitness
- Effect of exercise on Muscular System
- Effect of exercise on Cardio-Respiratory System
- Sports injuries: Classification (Soft Tissue Injuries -Abrasion, Contusion, Laceration, Incision, Sprain & Strain; Bone & Joint Injuries - Dislocation, Fractures - Green Stick, Comminuted, Transverse Oblique & Impacted)

2nd Term

October	Unit VIII Biomechanics & Sports <ul style="list-style-type: none"> ● Newton’s Law of Motion & its application in sports ● Equilibrium – Dynamic & Static and Centre of Gravity and its application in sports ● Friction & Sports ● Projectile in Sports
November	Unit IX Psychology & Sports <ul style="list-style-type: none"> ● Personality; its definition & types (Jung Classification & Big Five Theory) ● Meaning, Concept & Types of Aggressions in Sports ● Psychological Attributes in Sports – Self Esteem, Mental Imagery, Self Talk, Goal Setting Unit X Training in Sports <ul style="list-style-type: none"> ● Concept of Talent Identification and Talent Development in Sports ● Introduction to Sports Training Cycle – Micro, Meso, Macro Cycle. ● Types & Method to Develop – Strength, Endurance and Speed ● Types & Method to Develop – Flexibility and Coordinative Ability

Subject: Business Studies

Month	Topics
	1st term
March- April-May	PART-A – Principles and functions of management Ch-1 Nature and Significance of Management Ch-2 Principles of Management

June – July	Ch-2 (continue) Ch-3 Business Environment Ch -4 Planning Ch-5Organizing
August	Ch-6 Staffing Ch-7 Directing Ch-8Controlling
September	Ch-8 Controlling(cont.) Part B – Business Finance & Marketing Ch – 9 Financial Management
	2nd term
October	Ch– 10 Financial Markets
November	Ch-11 Marketing Management Ch-12 Consumer Protection
December	Model papers +Revision+ Pre-Board+ Project work

Subject: Economics

1st Term	
Month	Topics
April – May	PART-A - Introduction Micro Economics Unit-1 National Income and Related aggregates. Unit-2 Money and Banking
June – July	Unit-2 (Continue...) Unit-4 Government Budget and the Economy Unit-3 Determination of Income and Employment
August	Unit-3 (Continue...) Unit-5 Balance of Payment
September	Unit-6 Development Experience (1947-90) and Economic Reforms-1991 (Continue...)
2nd Term	
October	Unit-6(Continue...) Unit-7 Current challenges facing Indian Economy
November	Unit-7 Current challenges facing Indian Economy(Continue...) Unit-8 Development Experience of India- Comparision with neighbours
December	Revision and Preboard Exam
January	Pre-Board Exams and Practical Exams

February	Practical Exam
March	CBSE Board Exam March-2022

विषयहिन्दी (३०२)
पाठ्यपुस्तक आरोह - २
वितान-२
प्रथम सत्र

माह	पाठ्यक्रम
अप्रैल-मई	पद्य : १ : हरिवंशराय बच्चन १. आत्मपरिचय २. एक गीत पद्य : २ : आलोक धन्वा - पतंग गद्य : ११ : महादेवी वर्मा भक्तिन, संचार माध्यम, फीचर लेखन वितान : २ पाठ : १ श्याम मनोहर जोशी - सिल्वर वैडिंग
जून-जुलाई	पद्य : २ : कुँवर नारायण- १. कविता के बहाने , २. बात सीधी थी पर गद्य : १२ : जैनैन्द्रकुमार - बाजार दर्शन गद्य : १३ : धर्मवीर भारती - काले मेघा पानी दे संचार माध्यम, आलेखन, पत्र लेखन
अगस्त	पद्य : ४ : रघुवीर सहाय - कैमरे में बंद अपाहिज गद्य : १४ : फणीश्वर नाथ रेणु - पहलवान की डोलक वितान : २ पाठ : २ आनंद यादव - जूझ निबंध देखन, फीचर लेखन, कार्यलायी लेखन
सितम्बर	संचार माध्यम

द्वितीय सत्र

अक्टूबर नवम्बर	पद्य : ६ शमशेर बहादुर सिंह - उषा
दिसम्बर	पद्य : ८ तुलसीदास - १. कवितावली , २. लक्ष्मण - मूर्छा..... गद्य : १७ हजारी प्रसाद द्विवेदी - शिरीष के फूल वितान : २ पाठ ३ : ओम थानवी - अतीत में दबे पाँव आलेख , निबंध लेखन
जनवरी	पद्य : ९ फिराक गोरखपुरी - १. रूबाइयाँ , २. गजल पद्य : १० उमाशंकर जोशी - १. छोटा मेरा खेत, २ बगुलो के पंख गद्य : १५ बाबा साहेब भीमराव आंबेडकर १. श्रम विभाजन और जातिप्रथा २. मेरी कल्पना का आदर्श समाज वितान : २
फरवरी - मार्च	पुनरावर्तन

Subject Teacher: Dr. Nilesh

Subject In-charge: _____

Principal: _____