

**CLASS XII**  
**ACCOUNTANCY**

**1. Unit/Chapter/Topics deleted from the Syllabus for 2020**

**Accounting for Not-for-Profit Organizations, Partnership Firms and Companies**

**Unit II: Accounting for Partnership Firms**

**Accounting for Partnership firms – Reconstitution and Dissolution.**

**Admission of a partner** – adjustment of capital accounts and preparation of balance sheet.

**Retirement and death of a partner** - Preparation of deceased partner's capital account and his executor's account.

**Unit III: Accounting for Companies**

**Accounting for share capital** – Disclosure of share capital in companies balance sheet.

**Accounting for debentures**

**Redemption of debentures- Methods:** Lump sum, draw of lots.

**2. Practical/Internal Assessment (30 Marks)**

- I. The project work will remain the same as it is given in the syllabus. There shall be no external examiner for this exam.
- II. Besides the problems/ projects given in the syllabus teachers shall encourage the students to do other problems/ projects related to the subject which can be done at home.
- III. Teachers shall guide the students for their problems/ projects.
- IV. Questions which test the understanding / application of the project shall be given by the teachers in place of viva voce for students to answer.

**Note:** Unit-wise weightage of marks and Design of Question Paper shall remain the same as given in the syllabus.

**BUSINESS STUDIES**

**1. Unit/Chapter/Topics deleted from the Syllabus for 2020**

Sl. No.	Unit	Topics deleted
1.	Unit III : Business Environment	Demonetization – concept and importance Impact of Government policy changes on business with special reference to liberalization, privatization and globalization in India
2.	Unit IV : Planning	Single use and standing plans- Objectives, Strategy, Policy, Procedure, Method Rule, Budget and Programme
3.	Unit V : Organising	Formal and informal organisation - concept
4.	Unit VI : Staffing	Staffing as a part of Human Resource Management concept
5.	Unit VII : Directing	Barriers to effective communication, how to overcome the barriers
6.	Unit VIII : Controlling	Relationship between planning and controlling
7.	Unit XI : Marketing Management	Physical distribution – concepts and channels of distribution
8.	Unit XII : Consumer Protection	Importance of consumer protection Consumer awareness – Role of consumer organizations and Non-Government Organizations (NGOs)

**Note:** Unit-wise weightage of marks, Design of Question Paper and Project Work shall remain the same as given in the syllabus.

## ENTREPRENEURSHIP

### 1. Unit/Chapter/Topics deleted from the Syllabus for 2020

<u>Unit III</u> Enterprise Marketing	Negotiation, Customer Relationship, Vendor Management.
<u>Unit IV</u> Enterprise Growth Strategies	Reasons for failure of merger and acquisition.
<u>Unit VI</u> Resource Mobilization	Securities Exchange Board of India (SEBI), Secondary market-features and importance.

### 2. Practical/Internal Assessment (30 Marks):

- I. The project work will remain the same as given in the syllabus.
- II. Besides the suggested project topics in the syllabus teacher shall encourage the students to do other project topics related to the syllabus which can be done at home.
- III. Teachers shall guide the students to do their projects.
- IV. Questions which test the understanding / application of the project shall be given by the teachers in place of viva voce for the students to answer.

**Note:** Unit-wise weightage of marks and Design of Question Paper shall remain the same as given in the syllabus.

## FUNDAMENTALS OF BUSINESS MATHEMATICS

### Unit/Chapter/Topics deleted from the Syllabus for 2020

#### PART A: BUSINESS MATHEMATICS

##### UNITS

- |                                    |                                    |
|------------------------------------|------------------------------------|
| II. Relations and Functions        | : Functions                        |
| III. Determinants                  | : Sarrus method                    |
| IV. Matrices                       | : Application of matrix            |
| V. Adjoint and inverse of a matrix | : Application of business problems |

#### Part B: COMMERCIAL ARITHMETIC

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|--|--|
| VII. Bill of Exchange and Average due date | : Meaning of average due date, calculation of average due date; when the amount is lent in one instalment and repayment is sought in several instalments.    |
| IX. Linear programming                     | : Graphical method of solution for problems in two variables. Feasible and infeasible regions, feasible and infeasible solutions, optimum feasible solution. |

**Note:** Unit-wise weightage of marks and Design of Question Paper shall remain the same as given in the syllabus.

## FINANCIAL MARKETS MANAGEMENT- CLASS XI & XII

**Note:** The marking scheme and project work will remain the same as given in the syllabus.