



THE LEXICON SCHOOLS
 (Wagholi • Hadapsar • Kalyani Nagar)
 Curriculum 2023-24

Class XII

Subject: Business Studies

Subject Code: 055

Term	Month	Portion to be covered												
Term I	April	<p>Unit 1: Nature and Significance of Management</p> <ul style="list-style-type: none"> • Topic with suitable heading. • Planning and activity done during the project, if any. • Observation and finding of the visit. • Conclusion (summarized suggestions or findings, future scope of study) • Photographs (if any) • Appendix • Teacher’s observations • Signature of the teacher. • At the completion of the evaluation of the project, it should be punched in the centre so that the report may not be reused but is available for reference only. • The project will be returned after evaluation. The school may keep the projects. <p>SUBMISSION OF THE PROJECT</p> <p>At the end of the stipulated term, each student will prepare and submit his/her research work in the project file to the teacher. The question should be asked from the research work/project file of the student.</p> <table border="0"> <tr> <td>1 Initiative, cooperativeness and participationn</td> <td align="right">2 marks</td> </tr> <tr> <td>2 Creativity in presentation</td> <td align="right">2 marks</td> </tr> <tr> <td>3 Content, observation and research work</td> <td align="right">4 marks</td> </tr> <tr> <td>4 Analysis of situations</td> <td align="right">4 marks</td> </tr> <tr> <td>5 Viva</td> <td align="right">8 marks</td> </tr> <tr> <td>TOTAL</td> <td align="right">20 marks</td> </tr> </table> <p>Unit 2: Principles of Management</p> <ul style="list-style-type: none"> • State the meaning, nature and significance of principles of management • Explain Taylor’s principles and techniques of Scientific Management; and • Explain Fayol’s principles of management 	1 Initiative, cooperativeness and participationn	2 marks	2 Creativity in presentation	2 marks	3 Content, observation and research work	4 marks	4 Analysis of situations	4 marks	5 Viva	8 marks	TOTAL	20 marks
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June	<p>Unit 3: Business Environment</p> <p>Business Environment- concept and importance, Dimensions of Business Environment Economic, Social, Technological, Political and Legal , Demonetization - concept and features</p> <p>Unit 4: Planning</p> <p>Concept, importance and limitation , Planning process, Single use and standing plans. Objectives, Strategy, Policy, Procedure, method Rule, budget and Programme</p>													
July	<p>Unit 5: Organising</p> <p>Concept and importance, Organising Process , Structure of organisation- functional and divisional concept.</p> <p>Formal and informal organisation- concept , Delegation: concept, elements and importance</p> <p>Decentralization: concept and importance</p>													

	<p>Unit 6: Staffing Concept and importance of staffing, Staffing as a part of Human Resource Management concept, Staffing process, Recruitment process, Selection - process, Training and Development - Concept and importance, Methods of training - on the job and off the job - vestibule training, apprenticeship training and internship training</p> <p>Unit 7: Directing Concept and importance, Elements of Directing, Motivation - concept, Maslow's hierarchy of needs, Financial and non-financial incentives, Leadership - concept, styles - authoritative, democratic and laissez faire, Communication - concept, formal and informal communication; barriers to effective communication, how to overcome the barriers</p>	
August	<p>Unit 8: Controlling Concept and importance , Relationship between planning and controlling, Steps in process of control</p> <p>Unit 9: Financial Management Concept, role and objectives of Financial Management, Financial decisions: investment, financing and dividend- Meaning and factors affecting, Financial Planning - concept and importance, Capital Structure - concept and factors affecting capital structure Fixed and Working Capital - Concept and factors affecting their requirements</p>	
September	Revision	
Term II	<p>Unit 10: Financial Markets Concept, Money Market: Concept, Capital market and its types (primary and secondary) , Stock Exchange - Functions and trading procedure, Securities and Exchange Board of India (SEBI) - objectives and functions</p> <p>Unit 11: Marketing Concept, functions and philosophies Marketing Mix - Concept and elements Product - branding, labelling and packaging - Concept, Price - Concept, Factors determining price, Physical Distribution - concept, components and channels of distribution , Promotion - Concept and elements; Advertising, Personal Selling, Sales Promotion and Public Relations</p>	
	<p>Unit 12: Consumer Protection Concept and importance of consumer protection, The Consumer Protection Act, 2019: Source: http://egazette.nic.in/WriteReadData/2019/210422.pdf</p> <ul style="list-style-type: none"> • Meaning of consumer • Rights and responsibilities of consumers • Who can file a complaint? • Redressal machinery • Remedies available, Consumer awareness - Role of consumer organizations and Non-Governmental Organizations (NGOs) 	
	December	Revision
	January	Revision



THE LEXICON SCHOOLS
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Curriculum 2023-24

Class XII

Subject: Accountancy

Subject Code: 054

Term	Month	Portion to be covered
	April	Accounting for Partnership Firms- Fundamentals. Accounting for Partnership Firms- Reconstitution, Change in Profit Sharing Ratio
Term I	June	Accounting for Partnership Firms- goodwill
	July	Accounting for Companies - admission, retirement, death. Accounting for Partnership Firms- Dissolution
	August	Accounting for Companies - Shares
	September	Accounting for Companies - Debenture
Term II	October	Analysis of Financial Statements of a Company: Meaning & Significance, Tools, Accounting Ratios, Liquidity Ratios. Solvency ratios, Activity Ratios, Profitability ratios, Cash Flow
	November	Cash Flow
	December	Revision
	January	Revision



THE LEXICON SCHOOLS
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Curriculum 2023-24

Class XII

Subject: Economics

Subject Code: 030

Term	Month	Portion to be covered
	April	<p>Unit 1: National Income and Related Aggregates What is Macroeconomics? Basic concepts in macroeconomics: consumption goods, capital goods, final goods, intermediate goods; stocks and flows; gross investment and depreciation. Circular flow of income (two sector model); Methods of calculating National Income - Value Added or Product method, Expenditure method, Income method. Aggregates related to National Income: Gross National Product (GNP), Net National Product (NNP), Gross Domestic Product (GDP) and Net Domestic Product (NDP) - at market price, at factor cost; Real and Nominal GDP. GDP and Welfare</p> <p>Unit 2: Money and Banking Money - meaning and functions, supply of money - Currency held by the public and net demand deposits held by commercial banks. Money creation by the commercial banking system. Central bank and its functions (example of the Reserve Bank of India): Bank of issue, Govt. Bank, Banker's Bank, Control of Credit through Bank Rate, CRR, SLR, Repo Rate and Reverse Repo Rate, Open Market Operations, Margin requirement.</p> <p>GUIDELINES FOR PROJECT WORK IN ECONOMICS: SCOPE OF THE PROJECT</p> <ul style="list-style-type: none"> • Choose the title • Collection of the research material/data. • Organization of material/data. • Presented material/data. • Analyse the material/data for conclusion. • Draw conclusion. • Presentation of the project work <p>EXPECTED CHECKLIST OF THE PROJECT</p> <ul style="list-style-type: none"> • Cover page (Title, student information, school and year). • Acknowledgement. Certificate. • Index • Objectives of the project, • Introduction of topic. • Details of the topic. • Pros and cons. • Major criticisms (If any) • Own views and perceptions about the topic. • Conclusion • Bibliography. <p>MODE OF PRESENTATION/ SUBMISSION OF THE PROJECT At the end of the stipulated term, each student will prepare and submit his/her research work in the project file to the external examiner and the internal examiner. The question should be asked from the research work/project file of the student.</p>

		<p>MARKING SCHEME Marks are suggested to given as:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 70%;">1 Relevance of the topic</td> <td style="width: 30%;">3 Marks</td> </tr> <tr> <td>2 Knowledge content/Research work</td> <td>6 Marks</td> </tr> <tr> <td>3 Presentation Technique</td> <td>3 Marks</td> </tr> <tr> <td>4 Viva-voce</td> <td>8 Marks</td> </tr> <tr> <td>TOTAL</td> <td>20 MARKS</td> </tr> </table>	1 Relevance of the topic	3 Marks	2 Knowledge content/Research work	6 Marks	3 Presentation Technique	3 Marks	4 Viva-voce	8 Marks	TOTAL	20 MARKS
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TOTAL	20 MARKS											
Term I	June	<p>Unit 6: Development Experience (1947-90) and Economic Reforms since 1991</p> <ul style="list-style-type: none"> • A brief introduction of the state of Indian economy on the eve of independence. • Indian economic system and common goals of Five Year Plans. • Main features, problems and policies of agriculture (institutional aspects and new agricultural strategy), industry (IPR 1956; SSI - role & importance) and foreign trade. <p>Economic Reforms since 1991: Features and appraisals of liberalisation, globalisation and privatisation (LPG policy); Concepts of demonetization and GST</p>										
	July	<p>Unit 3: Determination of Income and Employment</p> <ul style="list-style-type: none"> • Aggregate demand and its components. • Propensity to consume and propensity to save (average and marginal) • Short-run equilibrium output; investment multiplier and its mechanism. • Meaning of full employment and involuntary unemployment. • Problems of excess demand and deficient demand; measures to correct them - changes in government spending, taxes and money supply. <p>Unit 4: Government Budget and the Economy</p> <ul style="list-style-type: none"> • Government budget - meaning, objectives and components. • Classification of receipts - revenue receipts and capital receipts; • Classification of expenditure - revenue expenditure and capital expenditure. • Balanced, Surplus and Deficit Budget - measures of government deficit. 										
	August	<p>Unit 5: Balance of Payments Balance of payments account - meaning and components; Balance of payments - Surplus and Deficit Foreign exchange rate - meaning of fixed and flexible rates and managed floating. Determination of exchange rate in a free market, Merits and demerits of flexible and fixed exchange rate. Managed Floating exchange rate system</p>										
	September	Revision										
	October	<p>Unit 7: Current challenges facing Indian Economy Human Capital Formation: How people become resource; Role of human capital in economic development; Growth of Education Sector in India Rural development: Key issues - credit and marketing - role of cooperatives; agricultural diversification; alternative farming - organic farming Employment: Growth and changes in work force participation rate in formal and informal sectors; problems and policies Sustainable Economic Development: Meaning, Effects of Economic Development on Resources and Environment, including global warming</p>										

Term II	November	Unit 8: Development Experience of India: A comparison with neighbours <ul style="list-style-type: none"> • India and Pakistan • India and China • Issues: economic growth, population, sectoral development and other Human Development Indicators
	December	Revision
	January	Revision



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Class XII

Subject: Financial Market Management

Subject Code: 805

Term	Month	Portion to be covered
	April	Unit 1: Introduction to Indian Securities Market and Trading Membership - Securities Market & Products, Market Reforms Employability Skills- Unit 1 : Communication Skills - IV
Term I	June	Unit 2: Trading- Overview of Trading network & NEAT Screen, Inquiry Screen, (Order Management- For internal Assessment only. Not to be assessed in Theory Paper) Employability Skills- Unit 2 : Self-Management Skills - IV
	July	Unit 3: Clearing, Settlement and Legal Framework- Clearing and Settlement, Risk Management Reports, Legal framework Employability Skills Unit 3 : ICT Skills-IV
	August	Unit 4- Financial Statement Analysis - Overview on Financial Statement Analysis, Ration Analysis & its Types Employability Skills Unit 4: Entrepreneurial Skills-IV
	September	Revision
Term II	October	Unit 5- Introduction to Derivatives- Overview on Derivatives, Understanding Interest Rates and Index Significance, Index Constructions and its Attributes Employability Skills Unit 4 : Entrepreneurial Skills-IV (continuation)
	November	Unit 6- Future Contracts, Mechanisms and Pricing - Forward Vs. Future Contracts and Future Technology, Option Terminology Employability Skills Unit 5 : Green Skills-IV
	December	Revision
	January	Revision



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Class XII

Subject: Entrepreneurship

Subject Code: 066

Term	Month	Portion to be covered
	April	<p>Lesson 1: Entrepreneurial opportunity Learning objectives :</p> <ul style="list-style-type: none"> • Understand the concept and elements of business opportunity • Understand the factors involved in sensing opportunities • Understand the concept of environment scanning • Enlist the various factors affecting business environment • Understand the meaning of idea fields • Enlist the various sources of idea fields • Understand the technique of transformation of ideas into opportunities • Understand what is trend spotting • Elaborate on the creative and innovative processes
Term I	June	<p>Lesson 2: Enterprise Planning Learning Objective:</p> <ul style="list-style-type: none"> • Forms of Business Entities • Creating the Plan • Business Plan • Organizational Plan • Production Plan • Marketing Plan • Operational Plan • Financial Marketing Plan • Human Resource Planning • Formalities for starting a business <p>Lesson 3: Enterprise Marketing Learning Objective:</p> <ul style="list-style-type: none"> • Understand what are goal-setting and SMART goals • Enlist the various marketing strategies used in a firm • Understand in detail the 4P's of marketing • Enlist the various selling strategies used in a firm • Understand the various concepts like brand, logo and tagline • Understand the meaning and methods of negotiation • Understand the importance of customer • Understand the importance of employee and vendor management in a firm • Understand the importance of quality in customer satisfaction • Enumerate the various reasons for business failure
	July	<p>Lesson 4: Enterprise Growth strategies Learning Objectives: Explain in detail about franchising</p> <ul style="list-style-type: none"> • Understand the types of franchising • Understand how growth of a firm is possible through mergers and

		<p>acquisitions</p> <ul style="list-style-type: none"> • Enlist the types of mergers • Elaborate on the meaning and types of acquisitions • Understand the reasons for mergers and acquisitions • Understand the reasons for failure of mergers and acquisitions • Explain the concept of value addition • Understand the meaning of value chain • Understand the requirements for value chain management
	August	<p>Lesson 5: Business Arithmetic Learning Objectives:</p> <ul style="list-style-type: none"> • Understand the concept of unit price • Calculate Break even point for Multiple products • Understand the meaning of inventory control and Economic Order Quantity • Enumerate the meaning of cash flow projection • Explain the concept of working capital • Understand the terminologies- financial management and budgets <ul style="list-style-type: none"> ▫ Calculate Return on Investment ▫ Explain the concept of Return on Equity
	September	Revision
Term II	October	<p>Lesson 6: Resource Mobilization Learning Objectives:</p> <ul style="list-style-type: none"> • Understand the various sources of funds required for a firm • Raising funds through financial markets • Understand the method of floatation for new issue • Understand the relevance of stock exchange as a medium through which funds can be raised • Understand the role of SEBI • Explain the concept of angel investors • Explain the concept of venture capital • Explain the role played by IDBI, SIDBI, IFCI, NABARD, IIBI, SFC, TFCI, SIDC
	November	Revision
	December	Revision
	January	Revision



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Class XII

Subject: Marketing

Subject Code: 812

Term	Month	Portion to be covered
Term I	April	Unit 1: Product Employability Skills-Unit 1 : Communication Skills-IV
	June	Unit 2: Price decisions Employability Skills- Unit 2 : Self-Management Skills-IV
	July	Unit 3: Place decisions: Channels of distribution Employability Skills Unit 3: ICT Skills-IV
	August	Unit 4: Promotion Employability Skills Unit 4 : Entrepreneurial Skills-IV
	September	Revision
Term II	October	Unit 5: Emerging trends in marketing Employability Skills Unit 4 : Entrepreneurial Skills-IV (continuation)
	November	Employability Skills Unit 5 : Green Skills-IV
	December	Revision
	January	Revision