विच्छेदित पाठ्यक्रम 2025-26

Class 12 Commerce

झारखण्ड शैक्षिक अनुसंधान एवं प्रशिक्षण परिषद्, राँची

Jharkhand Council of Educational Research and Training, Ranchi

विच्छेदित पाठ्यक्रम निर्माण समिति

अवधारणा एवं मुख्य संरक्षक
श्री उमा शंकर सिंह (भा.प्र.से)
सचिव
स्कूली शिक्षा एवं साक्षरता विभाग, झारखण्ड

संरक्षक
श्री शशि रंजन (भा.प्र.से.)
निदेशक
झारखण्ड शैक्षिक अनुसन्धान एवं प्रशिक्षण परिषद्, राँची

श्री प्रदीप कुमार चौबे	**श्री विन्ध्याचल पाण्डेय**	**श्रीमती अनुराधा रानी**
उपनिदेशक (प्र.) झारखण्ड शैक्षिक अनुसन्धान एवं प्रशिक्षण परिषद्, राँची	उपनिदेशक (अ.) झारखण्ड शैक्षिक अनुसन्धान एवं प्रशिक्षण परिषद्, राँची	सलाहकार (शिक्षा शास्त्र) झारखण्ड शैक्षिक अनुसन्धान एवं प्रशिक्षण परिषद्, राँची

समन्वय एवं निर्माण

श्री मणिलाल साव
संकाय सदस्य, जे.सी.ई.आर.टी.
(पी.जी.टी. जीव विज्ञान, के. एन. +2 उच्च वि0 हरनाद, कसमार, बोकारो)

श्री सौरभ कुमार
संकाय सदस्य, जे.सी.ई.आर.टी.
(पी.जी.टी. भौतिकी, +2 उच्च विद्यालय गावाँ, गिरिडीह)

श्री कृष्ण कुमार विश्वकर्मा
संकाय सदस्य, जे.सी.ई.आर.टी.
(सहायक शिक्षक , उत्क्रमित मध्य विद्यालय जमाकेल लापुंग)

सहयोग
विषय शिक्षक

प्रस्तावना

प्रिय शिक्षकगण, छात्रगण एवं अभिभावकगण,

शिक्षा केवल ज्ञान प्राप्ति नहीं, बल्कि एक निरंतर खोज, नवाचार और सशक्तिकरण की प्रक्रिया है। झारखंड शैक्षिक अनुसंधान एवं प्रशिक्षण परिषद (JCERT) इस प्रक्रिया में राज्य के छात्रों की दिशा और दशा तय करने में एक महत्वपूर्ण भूमिका निभा रहा है।

कक्षा 1 से 12 के छात्रों के लिए मासिक विच्छेदित पाठ्यक्रम एक सुविचारित और संगठित शैक्षिक योजना है, जिसका उद्देश्य यह सुनिश्चित करना है कि सभी छात्र एक समान गति से, व्यवस्थित ढंग से और व्यापक समझ के साथ पाठ्यक्रम को आत्मसात कर सकें। यह मासिक योजना JCERT/NCERT द्वारा निर्धारित विस्तृत पाठ्यक्रम को एक प्रबंधनीय और सुलभ रूप में प्रस्तुत करती है, जिससे छात्र न केवल विषयवस्तु में गहराई से जुड़ सकें, बल्कि शैक्षिक दबाव को भी संतुलित कर सकें।

पाठ्यक्रम को मासिक खंडों में विभाजित कर देने से, छात्रों को दीर्घकालिक लक्ष्यों की प्राप्ति के लिए छोटे-छोटे चरणों में आगे बढ़ने की सुविधा मिलती है। शिक्षकगण इस योजना के माध्यम से अपनी शिक्षण रणनीतियों को और भी बेहतर रूप में लागू कर सकते हैं, जिससे कक्षा में शिक्षा की गुणवत्ता और प्रभावशीलता दोनों में वृद्धि होती है।

गणित, विज्ञान, सामाजिक विज्ञान, भाषाएँ आदि विषयों को समाहित करते हुए, यह मासिक पाठ्यक्रम छात्रों को समय प्रबंधन, आत्म-अनुशासन और गहन अध्ययन की आदत विकसित करने में सहायता करता है। हम इस यात्रा में छात्रों, शिक्षकों और अभिभावकों की भूमिका को अत्यंत महत्वपूर्ण मानते हैं, क्योंकि उनकी सहभागिता और सहयोग ही इस योजना की सफलता का मूल आधार है।

हम सभी से अनुरोध करते हैं कि इस मासिक पाठ्यक्रम को केवल एक दस्तावेज़ नहीं, बल्कि गुणवत्तापूर्ण शिक्षा की ओर एक ठोस कदम समझें और इसे उत्साहपूर्वक अपनाएँ। आइए, हम सभी मिलकर इस पहल को सफल बनाएं—

"एक समय में एक महीना, एक समय में एक इकाई।"

आप सभी को एक सफल और सार्थक शैक्षणिक वर्ष की शुभकामनाएँ।

उमा शंकर सिंह (भा.प्र.से)
सचिव,
स्कूली शिक्षा एवं साक्षरता विभाग, झारखण्ड

Class 12 Accountancy (Commerce)	
Month	**Unit/ Chapter**
April (19-20 days)	Chapter 1 Accounting for Partnership: Basic Concepts 1.1 Nature of Partnership 1.2 Partnership Deed 1.3 Special Aspects of Partnership Accounts 1.4 Maintenance of Capital Accounts of Partners 1.5 Distribution of Profit among Partners 1.6 Guarantee of Profit to a Partner 1.7 Past Adjustments
May (14-15 days)	Reconstitution of a Partnership Firm - Admission of a Partner Chapter 2 2.1 Modes of Reconstitution of a Partnership Firm 2.2 Admission of a New Partner 2.3 New Profit Sharing Ratio 2.4 Sacrificing Ratio 2.6 Adjustment for Accumulated Profits and Losses 2.5 Goodwill 2.7 Revaluation of Assets and Reassessment of Liabilities 2.8 Adjustment of Capitals 2.9 Change in Profit Sharing Ratio among the Existing Partners
June (17-18 days)	Chapter 3 Reconstitution of a Partnership Firm - Retirement/Death of a Partner 3.1 Ascertaining the Amount Due to Retiring/Deceased Partner 3.2 New Profit Sharing Ratio 3.3 Gaining Ratio 3.4 Treatment of Goodwill 3.5 Adjustment for Revaluation of Assets and Liabilities 3.6 Adjustment of Accumulated Profits and Losses 3.7 Disposal of Amount Due to Retiring Partner 3.8 Adjustment of Partners' Capitals 3.9 Death of a Partner
July (25-26 days)	Chapter 4 Dissolution of Partnership Firm 4.1 Dissolution of Partnership 4.2 Dissolution of a Firm 4.3 Settlement of Accounts 4.4 Accounting Treatment Chapter 1 Accounting for Share Capital 1.1 Features of a Company 1.2 Kinds of Companies 1.3 Share Capital of a Company

August (21-22 days)	Chapter 2 Issue and Redemption of Debentures 2.1 Meaning of Debentures 2.2 Distinction between Shares and Debent 2.3 Types of Debentures 2.4 Issue of Debentures 2.5 Over Subscription 2.6 Issue of Debentures for Consideration other than Cash 2.7 Issue of Debentures as a Collateral Security 2.8 Terms of Issue of Debentures 2.9 Interest on Debentures 2.10 Writing off Discount/Loss on Issue of Debentures 2.11 Redemption of Debentures 2.12 Redemption by Payment in Lump Sum 2.13 Redemption by Purchase in Open Market 2.14 Redemption by Conversion
September (17-18 days)	**Revision & Half-yearly Examination**
October (18-19 days)	Chapter 3 Financial Statements of a Company 3.1 Meaning of Financial Statements 3.2 Nature of Financial Statements 3.3 Objectives of Financial Statements 3.4 Types of Financial Statements 3.5 Uses and Importance of Financial Statements 3.6 Limitations of Financial Statements Chapter 4 Analysis of Financial Statements 4.1 Meaning of Analysis of Financial Statements 4.2 Significance of Analysis of Financial Statements 4.3 Objectives of Analysis of Financial Statements 4.4 Tools of Analysis of Financial Statements 4.5 Comparative Statements 4.6 Common Size Statement 4.7 Limitations of Financial Analysis Chapter 5 Accounting Ratios 5.1 Meaning of Accounting Ratios 5.2 Objectives of Ratio Analysis 5.3 Advantages of Ratio Analysis 5.4 Limitations of Ratio Analysis 5.5 Types of Ratios 5.6 Liquidity Ratios 5.7 Solvency Ratios 5.8 Activity (or Turnover) Ratio 5.9 Profitability Ratios

November (22-23 days)	Chapter 6 Cash Flow Statement 6.1 Objectives of Cash Flow Statement 6.2 Benefits of Cash Flow Statement 6.3 Cash and Cash Equivalents 6.4 Cash Flows 6.5 Classification of Activities for the Preparation of Cash Flow Statement 6.6 Ascertaining Cash Flow from Operating Activities 6.7 Ascertainment of Cash Flow from Investing and Financing Activities 6.8 Preparation of cash Flow Statement CHAPTER 1 OVERVIEW OF COMPUTERISED ACCOUNTING SYSTEM 1.1 Computerised Accounting System 1.2 Components of CAS 1.3 Salient Features of CAS 1.4 Grouping of Accounts 1.5 Using Software of CAS 1.6 Advantages of CAS 1.7 Limitations of CAS 1.8 Accounting Information System (AIS)
December (21-22 days)	CHAPTER 2 SPREADSHEET 2.1 Basic Concepts of Spreadsheet 2.2 Data Entry, Text Management and Cell Formatting 2.3 Data Formatting 2.4 Output Reports 2.5 Preparation of Reports Using Pivot Table 2.6 Common Errors (Messages) in Spreadsheet CHAPTER 3 3.1 Payroll Accounting 3.2 Asset Accounting 3.3 Loan Repayment Schedule CHAPTER 4 4.1 Graphs and Charts 4.2 Basic Steps for Graphs/charts/Diagram using Excel 4.3 Advantages
January (18-19 days) February (21-22 days) March (20-21 days) Till Board Exam	**Revision & Tests**
Total Working Days - 240 Days (Tentative)	

Class 12 Business Studies	
Month	**Unit/ Chapter**
April (19-20 days)	1. Nature and Singnificance of Management
May (14-15 days)	2. Principles of Management
June (17-18 days)	3. Business Environment
July (25-26 days)	4. Planning 5. Organising
August (21-22 days)	6. Staffing 7. Directing
September (17-18 days)	**Revision & Half-yearly Examination**
October (18-19 days)	8. Controlling
November (21 days)	9. Financial Management 10. Financial Markets
December (19 days)	11. Marketing 12. Consumer Protecrion
January (20 days) February (23 days) March (21 days) till board examination	**Revision & Tests**
Total Working Days - 240 Days (Tentative)	

Business Mathematics & Statistics Class 12		
Month	**PART-A BUSINESS MATHEMATICS**	**PART-B STATISTICS**
April (19-20 days)	UNITS 1. Progressions	
May (14-15 days)	UNITS 2. Permutation and Combination	UNITS 1. Measures of Central Tendency (Mean, Median, Mode)
June (17-18 days)	UNITS 3. Determinants	
July (25-26 days)		UNITS 2. Geometric Mean, Harmonic Mean
August (21-22 days)	UNITS 4. Matrices	UNITS 3. Time series
September (17-18 days)	**Revision & Half-yearly Examination**	
October (18-19 days)	UNITS 5. Sets	UNITS 4. Theory of probability
November (21 days)	UNITS 6. Differentiation	
December (19 days)	UNITS 7. Integration	UNITS 5. Interpolation and Extrapolation
January (20days) **February (20days)** **March (21days) till board examination**	**Revision & Tests**	
Total Working Days - 240 Days (Tentative)		

Class 12 ENTREPRENEURSHIP		
Month	**Name of Chapter**	**Subtopic of Chapter**
April (19–20 days)	Unit 1: Entrepreneurial Opportunity	Sensing Entrepreneurial Opportunities Environment Scanning Problem Identification Idea fields
May (14–15 days)	Unit 1: Entrepreneurial Opportunity	Spotting Trends Creativity and Innovation Selecting the Right Opportunity
June (17–18 days)	Unit 2: Entrepreneurial Planning	Forms of business organization- Sole proprietorship, Partnership, Company Business Plan: concept, format. Components: Organisational plan; Operational plan; Production plan; Financial plan; Marketing plan; Human Resource plan
July (25–26 days)	Unit 3: Entrepries Marketing	Marketing and Sales Strategy Branding, Logo, Tagline Promotion Strategy
August (21–22 days)	Unit 4: Entrepries Growth Strategies	Franchising: Concept and types Franchising: Advantages and limitations to franchisor and franchisee. Mergers and Acquisition: Concept, reasons and types. Reasons for mergers and acquisitions
September (17–18 days)	Unit 5: Business Arthmetic	Unit of Sale, Unit Cost for multiple products or services Break even Analysis for multiple products or services Computation of Working Capital Inventory Control and EOQ Return on Investment (ROI) and Return on Equity (ROE)
October (18–19 days)	Unit6: Resource Mobilization	Capital Market: Concept Primary market: Concept, methods of issue Angel Investor: Features Venture Capital: Features, funding.
November (21 days)	Practical	Project Work Project Planning Project Report: General Model Case Study Project Analysis
December (21–22 days)	**Revision & Test**	

January (18-19 days) February (21-22 days) March (20-21 days) Till Board Exam	Revision & Test
Total Working Days - 240 Days (Tentative)	
	Prescribed Books: **1. Entrepreneurship - Class XII - C.B.S.E., Delhi** **2. Udyamita (in Hindi) by Dr. MMP. Akhouri and S.P Mishra, pub. By National Institute for Entrepreneurship and Small Business Development (NIESBUD), NSIC-PATC Campus, Okhla**

स्कूली शिक्षा एवं साक्षरता विभाग एकीकृत शैक्षणिक कैलेंडर 2025-26