

**CLASS XII**  
**BUSINESS STUDIES (054)**  
**SESSION 2026-2027**

| Unit   | Topic   | Marks                 |
|--|---|-----------------------|
| <b>Part A</b>                                | <b>Principles and Functions of Management</b>   |                       |
| 1.   | Nature and Significance of Management   | 16                    |
| 2.   | Principles of Management  |                       |
| 3.   | Business Environment  |                       |
| 4.   | Planning  | 14                    |
| 5.   | Organising  |                       |
| 6.   | Staffing  | 20                    |
| 7.   | Directing   |                       |
| 8.   | Controlling   |                       |
| <b>Part B</b>                                | <b>Business Finance and Marketing</b>   |                       |
| 9.   | Financial Management  | 15                    |
| 10.  | Financial Markets   |                       |
| 11.  | Marketing Management  | 15                    |
| 12.  | Consumer Protection   |                       |
| 13.  | Project Work  | 20                    |
|  | <b>Total</b>  | <b>100</b>            |
|  | <b>APRIL - MAY 2026</b>   | <b>PERIODS</b>        |
| <b>PART A</b>                                | <b>Principles and Functions of Management</b>   |                       |
| <b>UNIT 1</b><br><b>APRIL</b><br><b>2026</b> | <b>Nature and Significance of Management</b><br>Management - concept, objectives, and importance<br>Management as Science, Art and Profession<br>Levels of Management<br>Management functions-planning, organizing, staffing, directing and controlling<br>Coordination- concept and importance | 3<br>2<br>1<br>2<br>2 |
|  | <b>TOTAL PERIODS</b>  | 10                    |
| <b>UNIT 2</b><br><b>APRIL</b><br><b>2026</b> | <b>Principles of Management</b><br>Principles of Management - concept and significance<br>Fayol's principles of management<br>Taylor's Scientific management - principles and techniques  | 3<br>6<br>6           |
|  | <b>TOTAL PERIODS</b>  | 15                    |
| <b>UNIT 3</b><br><b>MAY</b><br><b>2026</b>   | <b>Business Environment</b><br>Business Environment- concept and importance<br>Dimensions of Business Environment - Economic, Social, Technological, Political and Legal  | 4<br>5                |

|               |  |    |
|---------------|--|----|
|               | Demonetization - concept and features  | 2  |
|               | <b>TOTAL PERIODS</b>   | 11 |
|               | <b>FIRST WRITTEN TEST WILL INCLUDE UNIT 1 ,2 &amp; 3 (23-May-2026)</b>   |    |
| <b>UNIT 4</b> | <b>Planning</b>  |    |
| <b>MAY</b>    | Planning: Concept, importance and limitation   | 5  |
| <b>2026</b>   | Planning process   | 3  |
|               | Single use and Standing Plans. Objectives, Strategy, Policy, Procedure, Method, Rule, Budget and Programme                     | 6  |
|               | <b>TOTAL PERIODS</b>   | 14 |
|               | <b>JULY- AUGUST 2026</b>   |    |
| <b>UNIT 5</b> | <b>Organising</b>  |    |
| <b>JULY</b>   | Organising: Concept and importance   | 2  |
| <b>2026</b>   | Organising Process   | 2  |
|               | Structure of organisation- functional and divisional concept.  | 2  |
|               | Formal and informal organization - concept   | 2  |
|               | Delegation: concept, elements and importance   | 2  |
|               | Decentralization: concept and importance   | 2  |
|               | <b>TOTAL PERIODS</b>   | 12 |
| <b>UNIT 6</b> | <b>Staffing</b>  |    |
| <b>JULY</b>   | Staffing: Concept and importance of staffing   | 2  |
| <b>2026</b>   | Staffing as a part of Human Resource Management concept  | 1  |
|               | Staffing process   | 1  |
|               | Recruitment process  | 1  |
|               | Selection – process  | 2  |
|               | Training and Development - Concept and importance,   | 2  |
|               | Methods of training - on the job and off the job - vestibule training, apprenticeship training and internship training         | 3  |
|               | <b>TOTAL PERIODS</b>   | 12 |
| <b>UNIT 7</b> | <b>Directing</b>   |    |
| <b>AUGUST</b> | Directing: Concept and importance  | 2  |
| <b>2026</b>   | Elements of Directing  | 3  |
|               | Motivation - concept, Maslow’s hierarchy of needs, Financial and non-financial incentives                                      | 3  |
|               | Leadership - concept, styles - authoritative, democratic and laissez faire   | 2  |
|               | Communication - concept, formal and informal communication; barriers to effective communication, how to overcome the barriers? | 4  |
|               | <b>TOTAL PERIODS</b>   | 14 |
| <b>UNIT 8</b> | <b>Controlling</b>   |    |
| <b>AUGUST</b> | Controlling - Concept and importance   | 3  |
| <b>2026</b>   | Relationship between planning and controlling  | 2  |
|               | Steps in process of control  | 2  |
|               | <b>TOTAL PERIODS</b>   | 06 |
| <b>PART B</b> | <b>Business Finance and Marketing</b>  |    |
| <b>UNIT 9</b> | <b>Financial Management</b>  |    |
|               | Financial Management: Concept, role and objectives   | 3  |

|                                     |   |    |
|-------------------------------------|---|----|
| <b>AUG-SEP<br/>2026</b>             | Financial decisions: investment, financing<br>and dividend - Meaning and factors affecting    | 3  |
|                                     | Financial Planning - concept and importance   | 2  |
|                                     | Capital Structure – concept and factors affecting capital structure                           | 2  |
|                                     | Fixed and Working Capital - Concept and factors affecting their requirements                  | 3  |
|                                     | <b>TOTAL PERIODS</b>  | 13 |
| <b>UNIT 10<br/>SEP-2026</b>         | <b>Financial Markets</b>  |    |
|                                     | Financial Markets: Concept  | 1  |
|                                     | Money Market: Concept   | 2  |
|                                     | Capital market and its types (primary and secondary)  | 2  |
|                                     | Stock Exchange - Functions and trading procedure  | 3  |
|                                     | Securities and Exchange Board of India (SEBI) - objectives and functions                      | 2  |
|                                     | <b>TOTAL PERIODS</b>  | 10 |
| <b>UNIT 11<br/>SEP-2026</b>         | <b>Marketing</b>  |    |
|                                     | Marketing – Concept, functions and philosophies   | 2  |
|                                     | Marketing Mix – Concept and elements  | 2  |
|                                     | Product – branding, labelling and packaging – Concept   | 2  |
|                                     | Price - Concept, Factors determining price  | 2  |
|                                     | Physical Distribution – concept, components and channels of distribution                      | 2  |
|                                     | Promotion – Concept and elements; Advertising, Personal Selling,                              | 2  |
|                                     | Sales Promotion and Public Relations  |    |
|                                     | <b>TOTAL PERIODS</b>  | 12 |
|                                     | <b>OCTOBER 2026</b>   |    |
| <b>UNIT 12<br/>OCTOBER<br/>2026</b> | <b>Consumer Protection</b>  |    |
|                                     | Consumer Protection: Concept and importance   | 2  |
|                                     | The Consumer Protection Act, 2019:  |    |
|                                     | Meaning of consumer   | 1  |
|                                     | Rights and responsibilities of consumers Who can file a complaint?                            | 1  |
|                                     | Redressal machinery Remedies available  | 1  |
|                                     | Consumer awareness - Role of consumer organizations and Non-Governmental Organizations (NGOs) | 1  |
|                                     | <b>TOTAL PERIODS</b>  | 06 |
|                                     | <b>The syllabus is intended to be completed by the first week of October 2026.</b>            |    |
|                                     | <b>The Pre Board examinations will cover the entire syllabus.</b>                             |    |
|                                     | <b>Extra classes will be taken for completion of syllabus</b>                                 |    |
|                                     | <b>Project of 20 marks will be evaluated in CBSE BOARD Practical exam.</b>                    | 05 |
|                                     | <b>Suggestive Projects</b>  |    |
|                                     | <b>Any one of the following</b>   |    |
|                                     | Project 1: Elements of Business Environment   |    |
|                                     | Project 2: Principles of Management   |    |
|                                     | Project 3: Stock Exchange   |    |
|                                     | Project 4: Marketing  |    |
|                                     | <b>Recommended text book</b>  |    |
|                                     | <b>1. Business Studies published by NCERT Part-I &amp; II</b>                                 |    |