



Class 12 Commerce Syllabus – CBSE

2025–26

The CBSE Class 12 Commerce syllabus for 2025–26 focuses on conceptual clarity, competency-based learning, and real-world application. Students will appear for two board exams annually, with increased emphasis on case studies and application-oriented questions.



Accountancy

Unit	Topics	Marks
Part A – Accounting for NPOs, Partnership Firms & Companies		
1	Not-for-Profit Organisations	10
2	Partnership Firms – Fundamentals, Goodwill, Admission, Retirement, Death, Dissolution	30
3	Companies – Issue & Redemption of Shares and Debentures	20
Part B – Financial Statement Analysis		
4	Analysis of Financial Statements	12
5	Cash Flow Statement	8
OR Part B – Computerised Accounting (20 marks)		
<i>Overview, DBMS, Spreadsheet Applications</i>		
Project Work – 20 Marks		



Business Studies

Unit	Topics	Marks
Part A – Principles & Functions of Management		
1–8	Nature, Principles, Environment, Planning, Organising, Staffing, Directing, Controlling	50
Part B – Business Finance & Marketing		
9–12	Financial Management, Financial Markets, Marketing Management, Consumer Protection	30
Project Work – 20 Marks		

Economics

Part	Topics	Marks
Macroeconomics	National Income, Money & Banking, Income & Employment, Government Budget, Balance of Payments	40
Indian Economic Development	Post-1947 Development, Reforms since 1991, Poverty, Human Capital, Rural Development, Employment, Infrastructure, Environment, Comparison with China & Pakistan	40
Project Work – 20 Marks		

+ Optional Subjects

- **Mathematics** – Relations, Algebra, Calculus, Vectors, 3D Geometry, Linear Programming, Probability
- **Informatics Practices** – Python, Data Handling, DBMS, Societal Impacts
- **Entrepreneurship** – Opportunities, Planning, Resource Mobilisation, Growth Strategies

Key Updates for 2025–26

- ~50% competency-based questions

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- Case studies and application-oriented questions across subjects
- Two board exams annually for flexibility

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