



ST. LAWRENCE HIGH SCHOOL

27, BALLYGUNGE CIRCULAR ROAD, KOLKATA – 700019

Session Plan/ Syllabus Coverage for the Academic Year 2026-2027

Name of the Subject Co-ordinator: Mr. Partha Datta Name of the Book: Essentials of Commerce (ISC XII) by SCS



Subject: Commerce Term: First

No. of Working Days: 26

No. of Periods Available: 29

Class: XII Sections: B

MONTH	NO. OF PERIODS	LESSONS	TOPICS COVERED	CLASS WORK	TEACHING AIDS
April	17	1. Business Environment 2. Financing: i. Capital	Concept and importance of business environment: Meaning, feature and importance of Business Environment; Dimensions of Business Environment: Micro (Internal and External factors) and Macro (Economic, Social, Technological, Political and Legal): Meaning & Components; SWOT Analysis: A basic understanding of SWOT. Capital: Sources of finance for sole trader; partnership; joint stock company; financial planning: Importance of finance for business. Sources of finance for different types of business firms. Meaning, features and importance of financial planning, Factors affecting capital structure. Fixed Capital: Meaning, factors affecting fixed capital. Working Capital: meaning, factors affecting working capital. Comparison between fixed and working capital.	Class notes, discussion, explanation and Case Studies from the Chapter. Discussion of questions as per CISCE Council guideline from the Text Book Essentials of Commerce (ISC XII) by SCS Page: 1.1 – 1.24 Page: 2.1 – 2.24	Demonstration and analysis of Indian Business Environment and SWOT Analysis with the help of different relevant case studies.
May	12	Assigning 1st & 2 nd Commerce Projects of 10 marks each 2. Financing: ii. Sources of finance of a joint stock Co.	Project Format: 1 mark; Content: 4 marks; Findings: 2 marks; Viva voce from the project: 3 marks for each Project. (a) Different types of shares: equity, preference. Bonus Shares, Right Issue, ESOP, Sweat Equity Shares, Retained Earnings. Long-term sources of funds. Equity Shares -features, advantages and disadvantages: Preference Shares: features, types, advantages and disadvantages; distinction between equity shares and preference shares, Bonus and Right Shares. Retained Earnings: meaning, merits and demerits. (b) Loan Capital: Debentures. Debentures: meaning, kinds of debentures; advantages and disadvantages of debentures. Distinction between shares and debentures. (c) Loans from commercial banks and Financial Institutions: Loans from commercial banks and financial institutions: meaning, advantages and disadvantages. (d) Short-term sources of funds: Short-term sources of fund, different types of short-term financial assistance by commercial banks, public deposits, trade credit, customer advances, factoring, inter-corporate deposits and instalment credit: Meaning, advantages and disadvantages of various sources of funds.	Guiding Students to choose the topic of projects and register the topics of projects as per their choices. Mentoring students to do their projects. Class notes, discussion, explanation and Case Studies from the Chapter. Discussion of questions as per CISCE Council guideline from the Text Book Essentials of Commerce (ISC XII) by SCS Page: 3.1 – 3.40	Group Activities to give a clear picture about various sources of funds including case studies.

Teachers are requested to prepare a LESSON PLANS for each Topic month wise.
Kindly mention the chapters included for Terminal Examinations

Submitted on: 20.04.2026

Academic Co-ordinator:

Soumukh Chatterji

Signature of the Co-Teacher:

P. Datta
Mr. Partha Datta.

PRINCIPAL

[Signature]

VICE PRINCIPAL

[Signature]



ST. LAWRENCE HIGH SCHOOL

27, BALLYGUNGE CIRCULAR ROAD, KOLKATA – 700019

Session Plan/ Syllabus Coverage for the Academic Year 2026-2027



Subject: Commerce Term: First

Name of the Subject Co-ordinator: Mr. Partha Datta Name of the Book: Essentials of Commerce (ISC XII) by SCS

No. of Working Days: 26, 35

No. of Periods Available: 38

Class: XII Sections: B

June	14	<p>First Term Unit Test Begins from 13th June, 2026.</p> <p>2. Financing: iii. Banking – latest trends</p>	<p>Syllabus for First Term Unit Test: 1. Business Environment Online Services: transfer of funds through Real Time Gross Settlement (RTGS), National Electronic Funds Transfer (NEFT), Immediate Payment Service (IMPS), issue of demand drafts online meaning and features. Online payments, e-Banking: meaning and feature, advantages and disadvantages. Mobile Banking, SMS alerts, transfer of funds, making payments: advantages and disadvantages. Debit Cards Vs Credit Cards, ATM (Automated Teller Machine): meaning, Debit card and Credit card: features and differences. Digital Banking, UPI, E-wallet – Meaning only</p>	<p>Mentoring students to do their projects. Class notes, discussion, explanation and Case Studies from the Chapter. Discussion of questions as per CISCE Council guideline from the Text Book Essentials of Commerce (ISC XII) by SCS Page: 4.1 – 4.26</p>	<p>Demonstration and Analysis of various Banking Services and show effect of these services in our life through case studies.</p>
July	24	<p>3. Management i. Management ii. Nature of Management iii. Importance of Management iv. Principles of Management</p>	<p>Last Date for submitting 1st Commerce Project for verification on Tuesday, 28th July, 2026. Meaning, objectives and characteristics of management: Meaning of Management as an activity; as a group; as a discipline; as a process. Objectives and characteristics of management. Science, Art and Profession. Nature of principles of management; need for principles of management; Taylor's 5 scientific principles of management; Fayol's 14 principles of management; Relevance of the principles of Management in today's business scenario. Comparison of Taylor's and Fayol's principles.</p>	<p>Mentoring students to do their projects. Class notes, discussion, explanation and Case Studies from the Chapter. Discussion of questions as per CISCE Council guideline from the Text Book Essentials of Commerce (ISC XII) by SCS Page: 5.1 – 5.28 Page: 6.1 – 6.26</p>	<p>Demonstration and Analysis of various aspects of Management and how these are related to our day-to-day life through case studies.</p>

Teachers are requested to prepare a LESSON PLANS for each Topic month wise.

Kindly mention the chapters included for Terminal Examinations

Submitted on: 20.04.2026

Academic Co-ordinator: Soumak Chatterjee

Signature of the Co-Teacher: P. Datta

Mr. Partha Datta.

PRINCIPAL

[Signature]

VICE PRINCIPAL

[Signature]



ST. LAWRENCE HIGH SCHOOL

27, BALLYGUNGE CIRCULAR ROAD, KOLKATA – 700019

Session Plan/ Syllabus Coverage for the Academic Year 2026-2027



Subject: Commerce Term: First & Rehearsal Exam. Name of the Subject Co-ordinator: Mr. Partha Datta Name of the Book: Essentials of Commerce (ISC XII) by SCS

No. of Working Days: 61, 36 + 8

No. of Periods Available: 34

Class: XII Sections: B

MONTH	NO. OF PERIODS	LESSONS	TOPICS COVERED	CLASS WORK	TEACHING AIDS
August	24	3. Management v. Functions of Management • Planning • Organising • Staffing • Directing • Controlling • Coordinating	(a) Planning: meaning, steps, importance & limitation; Types of plans: objectives, policy, procedures, method, rule, budget, program: meaning, feature and differences. (b) Organising: meaning, importance, steps; structure of organisation (line, line & staff, functional and divisional; formal and informal organisation): meaning, features, merits, demerits and difference between line and line & staff, functional & divisional, formal & informal; meaning and importance of delegation of authority; Decentralisation vs Centralisation, comparison between delegation and decentralisation, merits and demerits. (c) Staffing: meaning, steps and importance; Recruitment: meaning and sources; Selection: meaning & procedure; Training & Development: meaning, types of training, difference between selection and recruitment, Training & Development. (d) Directing: meaning and importance; Supervision: Meaning, function and span of control, motivation: meaning and Maslow's theory; Leadership: meaning and qualities of a good leader; Communication: meaning, objectives and process. Barriers of communication and overcoming barriers to communication. (e) Controlling: meaning, steps and importance; relationship between Planning and Controlling; Management by Exception. (f) Coordination: meaning of coordination; coordination as an essence of management.	Guiding Students to choose the topic of projects and register the topics of projects as per their choices. Mentoring students to do their projects. Class notes, discussion, explanation and Case Studies from the Chapter. Discussion of questions as per CISCE Council guideline from the Text Book Essentials of Commerce (ISC XII) by SCS Page: 7.1 – 7.24 Page: 8.1 – 8.34 Page: 9.1 – 9.24 Page: 10.1 – 10.28 Page: 11.1 – 11.20	Group Activities and case studies related to management functions.
September	03 (1 st Term) 07 (Rehearsal Exam.)	First Term Exam. begins from 7 th September, 2026 & ends on 18 th September, 2026. 4. Marketing: i. Concept & Functions	Revision Syllabus for the First Term Exam.: 1. Business Environment; 2. Financing (Capital – Fixed & Working; Sources of Finance for a Joint Stock Company; Banking: Latest Trends); 3. Management (Management, Nature of Management; Importance of Management; Principles of Management; Functions of Management) Meaning and types of markets; meaning and feature of marketing. Marketing concepts: traditional vs modern; meaning and features of traditional and modern concepts of marketing; comparison marketing and selling. Objectives and importance of marketing	Mentoring students to do their projects. Giving special attention to Case Studies as per CISCE Council guideline. The entire syllabus of First Term Exam. is completed. Page: 12.1 – 12.10	Group activities and case studies on the contents of the First Term Syllabus.

Teachers are requested to prepare a LESSON PLANS for each Topic month wise.

Kindly mention the chapters included for Terminal Examinations

Signature of the Co-Teacher: *P. Datta*
Mr. Partha Datta.

PRINCIPAL

Submitted on: 20.04.2026

Academic Co-ordinator: *Saumak Chatterji*

VICE PRINCIPAL



ST. LAWRENCE HIGH SCHOOL

27, BALLYGUNGE CIRCULAR ROAD, KOLKATA – 700019

Session Plan/ Syllabus Coverage for the Academic Year 2026-2027



Subject: Commerce Term: Rehearsal Exam. Name of the Subject Co-ordinator: Mr. Partha Datta Name of the Book: Essentials of Commerce (ISC XII) by SCS

No. of Working Days: 8, 41

No. of Periods Available: 35

Class: XII Sections: B

October	15	4. Marketing i. Marketing: Concept & Functions (Continues) 4. Marketing ii. Marketing Mix: Meaning & Elements	Last Date for submitting 1st & 2nd Commerce Projects together in a single file on Tuesday, 27th October, 2026. Functions of marketing: meaning, features of each function of marketing. Product Mix: goods & services: meaning, feature and types of goods; meaning, features of services; difference between product & services. Branding: meaning and merits. Labelling: meaning & merits. Packaging: meaning and features of good packaging. Price Mix: meaning, factors determining price; Place Mix: meaning.	Class notes, discussion, explanation and Case Studies from the Chapter. Page: 12.11 – 12.26 Page: 13.1 – 13.13	Group activities and case studies related to marketing concept and functions.
November	20	4. Marketing ii. Marketing Mix: Meaning & Elements. (Continues) iii. Consumer Protection: rights of consumers, methods of consumer protection. Revision	Channel of distribution, choice of channels of distribution and physical distribution. Promotion Mix: meaning & elements. Elements: Advertising, sales promotion, personal Selling & publicity: meaning, features, objectives and differences. Need for consumer protection; methods of consumer protection; self-help, legislative measures & consumer associations/NGOs, Consumer Protection Act, 2019: Rights of consumers. The consumer Disputes Redressal Commissions (National, State and District). Difference between Consumer Protection Act, 1986 and Consumer Protection Act, 2019. Revision	Class notes, discussion, explanation and Case Studies from the Chapter. Discussion of questions as per CISCE Council guideline from the Text Book Essentials of Commerce (ISC XII) by SCS. Page: 13.13 – 13.21 Page: 14.1 – 14.24	Group activities and case studies related to marketing mix, elements and awareness programme based on Consumer Protection Act.
December	00	Rehearsal Examination begins on 1st December, 2026 & Ends on 15th December, 2026.	Syllabus for the Rehearsal Exam.: Full Syllabus: 1. Business Environment; 2. Financing (Capital – Fixed & Working; Sources of Finance for a Joint Stock Company; Banking: Latest Trends); 3. Management (Management, Nature of Management; Importance of Management; Principles of Management; Functions of Management); 4. Marketing (Concept and functions; Marketing Mix: Meaning and Elements; Consumer Protection: right of consumers, methods of consumer protection).	Giving special attention to Case Studies as per CISCE Council guideline. The entire syllabus is completed for the Rehearsal Examination.	Group activities and case studies on the contents of the Rehearsal Exam. Syllabus.

Teachers are requested to prepare a LESSON PLANS for each Topic month wise.

Kindly mention the chapters included for Terminal Examinations

Signature of the Co-Teacher: *P. Datta*
Mr. Partha Datta.

Submitted on: 20.04.2026

Academic Co-ordinator: *Soumit Chatterjee*

PRINCIPAL

[Signature]

VICE PRINCIPAL

[Signature]