

DIRECTORATE OF EDUCATION GNCT OF DELHI

ANNUAL SYLLABUS

CLASS XII

BUSINESS STUDIES(Code No. 054)

SESSION(2026-27)

CONTENTS

Part A: Principles and Functions of Management

Unit I: Nature and Significance of Management

- Management – concept (meaning and features), objectives and importance
- Management as Science, Art and Profession
- Levels of management
- Management functions - planning, organizing, staffing, directing and controlling
- Coordination – concept and importance

Unit 2: Principles of Management

- Principles of Management – concept and significance
- Fayol's principles of management
- Taylor's Scientific Management - principles and techniques

Unit 3: Business Environment

- Business Environment - concept and importance
- Dimensions of Business Environment - Economic, Social, Technological, Political and Legal
- Demonetization- concept and features

Unit 4: Planning

- Concept, importance and limitations
- Planning process
- Single use and Standing Plans - Objectives, Strategy, Policy, Procedure, Method, Rule, Budget and Programme

Unit 5: Organizing

- Concept and importance.
- Organizing Process.
- Structure of organization - functional and divisional-concept
- Formal and informal organization-concept
- Delegation: concept, elements and importance.

- Decentralization: concept and importance.

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.

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?

Unit 8: Controlling

- Concept and importance
- Relationship between planning and controlling
- Steps in the process of control

Complete the mid-term syllabus by 5th September,2026

MID TERM EXAM

Discussion of Mid-term Question Paper

Part B: Business Finance and Marketing

Unit 9: Financial Management

- Concept, role and objectives.
- 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 requirement

Unit 10: Financial Markets

- Financial markets: Concepts
- Money market: Concepts
- Capital market and its types (primary and secondary)
- Stock Exchange - Functions and trading procedure
- Securities and Exchange Board of India (SEBI) -Objectives and functions.

Unit 11: Marketing Management

- Marketing Management – Concept, function and philosophies.
- Marketing Mix - concept and elements
- Product - Branding, labelling and packaging-Concept.
- Price - Concept and factors determining price.
- Physical distribution- concept and components and channels of distribution.
- Promotion -concept and elements; Advertising, Personal Selling
- Sales Promotion and Public Relations.

Unit 12: Consumer Protection

- Concept and importance of consumer protection.
- Consumer Protection Act 2019
(Source: <http://egazette.nic.in/WriteReadData/2019/210422.pdf>)
- 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).
- **Syllabus completion by 5thth December,2026**

- PROJECT WORK (As per CBSE guidelines)
- **PRE BOARD EXAM**
- Discussion of Pre-board Question paper and Revision with Last Year Board Papers and Support Material Issued By DOE, Delhi
- Complete Syllabus will be covered in Annual Exam

Suggested Question Paper Design
Business Studies (Subject Code 054)
Class XII (2026-27)

Marks: 80

Duration: 3 hrs.

SN	Typology of Questions	Marks	Percentage
1	Remembering and Understanding: Exhibit memory of previously learned material by recalling facts, terms, basic concepts, and answers. Demonstrate understanding of facts and ideas by organizing, comparing, translating, interpreting, giving descriptions, and stating main ideas	32	40%
2	Applying: Solve problems to new situations by applying acquired knowledge, facts, techniques and rules in a different way	24	30%
3	Analysing, Evaluating and Creating: Examine and break information into parts by identifying motives or causes. Make inferences and find evidence to support generalizations. Present and defend opinions by making judgments about information, validity of ideas, or quality of work based on a set of criteria. Compile information together in a different way by combining elements in a new pattern or proposing alternative solutions.	24	30%
Total		80	100%