

Class 12th Economics

April -

Macro – Ch 1 Circular Flow Of Income
Ch 2 Basic Concepts Macro Economics
Indian Economy- Ch1 Indian Economy On The Eve Of Independence
Ch9 Environment And Sustainable Development

May -

Macro- Ch3 National Income
Ch4 Measurement Of National Income
Indian Economy – Ch2 Indian Economy (1950-1990)

July –

Macro – Ch12 Foreign Exchange Rate
Ch5 Money
Indian Economy – Ch3 LPG

August –

Macro – Ch6 Banking
Indian Economy – Ch5 Human Capital Formation
Ch 6 Rural Development
Ch10 Comparative Development Experience Of India
Revision And Exams

September –

October –

Macro – Ch8 Excess Demand Deficit Demand
Ch9 Government Budget
Indian Economy
Ch7 Employment: Growth

November –

Macro – Ch10 Balance Of Payment
Ch11 Aggregate Demand And Related Concepts

December –

January –

Revision
Revision

Syllabus Class XII English (2023-24)

April-May

Flamingo ch-1 The Last Lesson

ch-2 Lost spring Ch-3 Deep Water

Poems 1) My Mother at sixty six

2) Keeping Quiet

Vistas Ch-1 The Third Level

Ch-2 The Tiger King

Ch-3 Journey to the End of the Earth

Writing

Notice, Letter for Job.

July-August

Flamingo ch-4 The Rattrap Ch-5 Indigo Ch-6 Poets and Pancakes

Poems

3) A Thing of Beauty

4) A Roadside Stand

Vistas

Ch-4 The Enemy

Ch-5 On the Face of It

Writing-

Formal / Informal Invitation and Reply, Letter to Editor

Oct. Nov.

Flamingo

Ch-7 The Interview

Ch-8 Going Places

Poems 5) Aunt Jennifer's Tiger

Vistas

Ch-6 Memories of Childhood

• The cutting of my long hair.

.We too are human beings

Writing - Article / Report

Dec.-Jan- Revision

Syllabus Class XII English (2024-25)

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ch-2 Lost spring Ch-3 Deep Water

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Writing - Article / Report

Dec.-Jan- Revision

Roop vatika sen. Sec. school, Jagraon
Political science syllabus
Session 2024-25
Class-12th

April -May:- ch-1 the end of bipolarity

Chapter- 2 New centres of powers

Chapter:-3 contemporary South Asia

Chapter 1 challenges of nation building

July -August: - Chapter 2 planned development

Chapter 3 India's foreign policy

Chapter 4 party and party system in India

Chapter 4 United nation and its organisation

Chapter 5 security in the contemporary world

September: - First term Exams

October

Chapter 6 Environmental and natural resources

Chapter 7 globalisation

Chapter 5 Democratic resurgence

Chapter 6 Regional aspirations

Chapter 7 Indian politics trends and development

Class-12. IT(802)

April May.

Unit - Database Concepts(RDBMS tool)

Unit- Communication skills IV

June: Summer Vacation

July-August

Unit- Operating Web applications

Unit- ICT skills IV

Unit- Self Management skills IV

September : First. Term examination

October November

Unit: Java

Unit- Entrepreneur skills IV

Unit- Green skills

December- Revision for Board Exams

Accountancy (Code No. 055)
Class-XII (2024-25)

Theory: 80 Marks

3 Hours

Project: 20 Marks

Units		Periods	Marks
Part A	Accounting for Partnership Firms and Companies		
	Unit 1. Accounting for Partnership Firms	105	36
	Unit 2. Accounting for Companies	45	24
		150	60
Part B	Financial Statement Analysis		
	Unit 3. Analysis of Financial Statements	30	12
	Unit 4. Cash Flow Statement	20	8
		50	20
Part C	Project Work	20	20
	Project work will include:		
	Project File	12 Marks	
	Viva Voce	8 Marks	
Or			
Part B	Computerized Accounting		
	Unit 4. Computerized Accounting	50	20
Part C	Practical Work	20	20
	Practical work will include:		
	Practical File 12 Marks		
	Viva Voce 8 Marks		

Part A: Accounting for Partnership Firms and Companies

Unit 1: Accounting for Partnership Firms

Units/Topics	Learning Outcomes
<ul style="list-style-type: none"> • Partnership: features, Partnership Deed. • Provisions of the Indian Partnership Act 1932 in the absence of partnership deed. • Fixed v/s fluctuating capital accounts. Preparation of Profit and Loss Appropriation account- division of profit among partners, guarantee of profits. • Past adjustments (relating to interest on capital, interest on drawing, salary and profit sharing ratio). • Goodwill: meaning, nature, factors affecting and methods of valuation - average profit, super profit and capitalization. <p>Note: Interest on partner's loan is to be treated as a charge against profits.</p> <p>Goodwill: meaning, factors affecting, need for valuation, methods for calculation (average profits, super profits and capitalization), adjusted through partners capital/ current account.</p> <p>Accounting for Partnership firms - Reconstitution and Dissolution.</p> <ul style="list-style-type: none"> • Change in the Profit Sharing Ratio among the existing partners - sacrificing ratio, gaining ratio, accounting for revaluation of assets and reassessment of liabilities and treatment of reserves, accumulated profits and losses. Preparation of revaluation account and balance sheet. • Admission of a partner - effect of admission of a partner on change in the profit sharing ratio, treatment of goodwill (as per AS 26), treatment for revaluation of assets and reassessment of liabilities, treatment of reserves, accumulated profits and losses, 	<p>After going through this Unit, the students will be able to:</p> <ul style="list-style-type: none"> • state the meaning of partnership, partnership firm and partnership deed. • describe the characteristic features of partnership and the contents of partnership deed. • discuss the significance of provision of Partnership Act in the absence of partnership deed. • differentiate between fixed and fluctuating capital, outline the process and develop the understanding and skill of preparation of Profit and Loss Appropriation Account. • develop the understanding and skill of preparation profit and loss appropriation account involving guarantee of profits. • develop the understanding and skill of making past adjustments. • state the meaning, nature and factors affecting goodwill • develop the understanding and skill of valuation of goodwill using different methods. • state the meaning of sacrificing ratio, gaining ratio and the change in profit sharing ratio among existing partners. • develop the understanding of accounting treatment of revaluation assets and reassessment of liabilities and treatment of reserves and accumulated profits by preparing revaluation account and balance sheet. • explain the effect of change in profit sharing ratio on admission of a new partner. • develop the understanding and skill of

<p>adjustment of capital accounts and preparation of capital, current account and balance sheet.</p> <ul style="list-style-type: none"> • Retirement and death of a partner: effect of retirement / death of a partner on change in profit sharing ratio, treatment of goodwill (as per AS 26), treatment for revaluation of assets and reassessment of liabilities, adjustment of accumulated profits, losses and reserves, adjustment of capital accounts and preparation of capital, current account and balance sheet. Preparation of loan account of the retiring partner. • Calculation of deceased partner's share of profit till the date of death. Preparation of deceased partner's capital account and his executor's account. • Dissolution of a partnership firm: meaning of dissolution of partnership and partnership firm, types of dissolution of a firm. Settlement of accounts - preparation of realization account, and other related accounts: capital accounts of partners and cash/bank a/c (excluding piecemeal distribution, sale to a company and insolvency of partner(s)). <p>Note:</p> <p>(i) If the realized value of tangible assets is not given it should be considered as realized at book value itself.</p> <p>(ii) If the realized value of intangible assets is not given it should be considered as nil (zero value).</p> <p>(ii) In case, the realization expenses are borne by a partner, clear indication should be given regarding the payment thereof.</p>	<p>treatment of goodwill as per AS-26, treatment of revaluation of assets and re-assessment of liabilities, treatment of reserves and accumulated profits, adjustment of capital accounts and preparation of capital, current account and balance sheet of the new firm.</p> <ul style="list-style-type: none"> • explain the effect of retirement / death of a partner on change in profit sharing ratio. • develop the understanding of accounting treatment of goodwill, revaluation of assets and re-assessment of liabilities and adjustment of accumulated profits, losses and reserves on retirement / death of a partner and capital adjustment. • develop the skill of calculation of deceased partner's share till the time of his death and prepare deceased partner's and executor's account. • discuss the preparation of the capital accounts of the remaining partners and the balance sheet of the firm after retirement / death of a partner. • understand the situations under which a partnership firm can be dissolved. • develop the understanding of preparation of realisation account and other related accounts.
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Unit-3 Accounting for Companies

Units/Topics	Learning Outcomes
<p>Accounting for Share Capital</p> <ul style="list-style-type: none"> • Features and types of companies. • Share and share capital: nature and types. 	<p>After going through this Unit, the students will be able to:</p> <ul style="list-style-type: none"> • state the meaning of share and share capital

<ul style="list-style-type: none"> Accounting for share capital: issue and allotment of equity and preference shares. Public subscription of shares - over subscription and under subscription of shares; issue at par and at premium, calls in advance and arrears (excluding interest), issue of shares for consideration other than cash. Concept of Private Placement and Employee Stock Option Plan (ESOP), Sweat Equity. Accounting treatment of forfeiture and re-issue of shares. Disclosure of share capital in the Balance Sheet of a company. <p>Accounting for Debentures</p> <ul style="list-style-type: none"> Debentures: Meaning, types, Issue of debentures at par, at a premium and at a discount. Issue of debentures for consideration other than cash; Issue of debentures with terms of redemption; debentures as collateral security-concept, interest on debentures (concept of TDS is excluded). Writing off discount / loss on issue of debentures. <p>Note: Discount or loss on issue of debentures to be written off in the year debentures are allotted from Security Premium Reserve (if it exists) and then from Statement of Profit and Loss as Financial Cost (AS 16)</p>	<p>and differentiate between equity shares and preference shares and different types of share capital.</p> <ul style="list-style-type: none"> understand the meaning of private placement of shares and Employee Stock Option Plan. explain the accounting treatment of share capital transactions regarding issue of shares. develop the understanding of accounting treatment of forfeiture and re-issue of forfeited shares. describe the presentation of share capital in the balance sheet of the company as per schedule III part I of the Companies Act 2013. explain the accounting treatment of different categories of transactions related to issue of debentures. develop the understanding and skill of writing off discount / loss on issue of debentures. understand the concept of collateral security and its presentation in balance sheet. develop the skill of calculating interest on debentures and its accounting treatment. state the meaning of redemption of debentures.
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Part B: Financial Statement Analysis

Unit 4: Analysis of Financial Statements

Units/Topics	Learning Outcomes
<p>Financial statements of a Company: Meaning, Nature, Uses and importance of financial Statement. Statement of Profit and Loss and Balance Sheet in</p>	<p>After going through this Unit, the students will be able to:</p> <ul style="list-style-type: none"> develop the understanding of major headings and sub-headings (as per Schedule III to the

<p>prescribed form with major headings and sub headings (as per Schedule III to the Companies Act, 2013)</p> <p>Note: <i>Exceptional items, extraordinary items and profit (loss) from discontinued operations are excluded.</i></p> <ul style="list-style-type: none"> • Financial Statement Analysis: Meaning, Significance Objectives, importance and limitations. • Tools for Financial Statement Analysis: Comparative statements, common size statements, Ratio analysis, Cash flow analysis. • Accounting Ratios: Meaning, Objectives, Advantages, classification and computation. • Liquidity Ratios: Current ratio and Quick ratio. • Solvency Ratios: Debt to Equity Ratio, Total Asset to Debt Ratio, Proprietary Ratio and Interest Coverage Ratio. Debt to Capital Employed Ratio. • Activity Ratios: Inventory Turnover Ratio, Trade Receivables Turnover Ratio, Trade Payables Turnover Ratio, Fixed Asset Turnover Ratio, Net Asset Turnover Ratio and Working Capital Turnover Ratio. • Profitability Ratios: Gross Profit Ratio, Operating Ratio, Operating Profit Ratio, Net Profit Ratio and Return on Investment. 	<p>Companies Act, 2013) of balance sheet as per the prescribed norms / formats.</p> <ul style="list-style-type: none"> • state the meaning, objectives and limitations of financial statement analysis. • discuss the meaning of different tools of 'financial statements analysis'. • develop the skill of preparation of preparation of comparative and common size statement, understand their uses and difference between the two. • state the meaning, objectives and significance of different types of ratios. • develop the understanding of computation of current ratio and quick ratio. • develop the skill of computation of debt equity ratio, total asset to debt ratio, proprietary ratio and interest coverage ratio. • develop the skill of computation of inventory turnover ratio, trade receivables and trade payables ratio and working capital turnover ratio and others. • develop the skill of computation of gross profit ratio, operating ratio, operating profit ratio, net profit ratio and return on investment.
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Note: Net Profit Ratio is to be calculated on the basis of profit before and after tax.

Unit 5: Cash Flow Statement

Units/Topics	Learning Outcomes
<ul style="list-style-type: none"> • Meaning, objectives Benefits, Cash and Cash Equivalents, Classification of Activities and preparation (as per AS 3 (Revised) (Indirect Method only) 	<p>After going through this Unit, the students will be able to:</p> <ul style="list-style-type: none"> • state the meaning and objectives of cash flow statement.

<p>Note:</p> <p><i>(i) Adjustments relating to depreciation and amortization, profit or loss on sale of assets including investments, dividend (both final and interim) and tax.</i></p> <p><i>(ii) Bank overdraft and cash credit to be treated as short term borrowings.</i></p> <p><i>(iii) Current Investments to be taken as Marketable securities unless otherwise specified.</i></p>	<ul style="list-style-type: none">• develop the understanding of preparation of Cash Flow Statement using indirect method as per AS 3 with given adjustments.
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Note: Previous years' Proposed Dividend to be given effect, as prescribed in AS-4, Events occurring after the Balance Sheet date. Current years' Proposed Dividend will be accounted for in the next year after it is declared by the shareholders.

Project Work

One specific project based on financial statement analysis of a company covering any two aspects from the following:

1. Comparative and common size financial statements
2. Accounting Ratios
3. Segment Reports
4. Cash Flow Statements

OR

Part B: Computerised Accounting

Unit 4: Computerised Accounting

Overview of Computerised Accounting System

- Introduction: Application in Accounting.
- Features of Computerised Accounting System.
- Structure of CAS.
- Software Packages: Generic; Specific; Tailored.

Accounting Application of Electronic Spreadsheet.

- Concept of electronic spreadsheet.
- Features offered by electronic spreadsheet.
- Application in generating accounting information - bank reconciliation statement; asset accounting; loan repayment of loan schedule, ratio analysis
- Data representation- graphs, charts and diagrams.

Using Computerized Accounting System.

- Steps in installation of CAS, codification and Hierarchy of account heads, creation of accounts.
- Data: Entry, validation and verification.
- Adjusting entries, preparation of balance sheet, profit and loss account with closing entries and opening entries.
- Need and security features of the system.

Part C: Practical Work

Prescribed Books:

Financial Accounting -I	Class XI	NCERT Publication
Accountancy -II	Class XI	NCERT Publication
Accountancy -I	Class XII	NCERT Publication
Accountancy -II	Class XII	NCERT Publication
Accountancy – Computerised Accounting System	Class XII	NCERT Publication

**COURSE STRUCTURE
CLASS XII (2024-25)**

Theory Paper

Time: 3 hours

Maximum marks: 70

S.No.	Unit	No. of Periods	Marks
Unit 1	Entrepreneurial Opportunity	40	30
Unit 2	Entrepreneurial Planning	40	
Unit 3	Enterprise Marketing	40	20
Unit 4	Enterprise Growth Strategies	20	
Unit 5	Business Arithmetic	40	20
Unit 6	Resource Mobilization	20	
	Total	200	70
	Project Work	40	30
	Total	240	100

COURSE CONTENT

Unit 1: Entrepreneurial Opportunity		40 Periods
Competencies: Scanning the environment; Analytical and logical thinking; Innovation and creativity; Decision making; self-confidence.		
Contents	Learning Outcomes	
<ul style="list-style-type: none"> • Sensing Entrepreneurial Opportunities • Environment Scanning • Problem Identification • Idea fields • Spotting Trends • Creativity and Innovation • Selecting the Right Opportunity 	After going through this unit, the student/ learner would be able to: <ul style="list-style-type: none"> • Comprehend the concept and elements of business opportunity • Discuss the process of sensing opportunities • Understand the need to scan the environment • Enlist the various forces affecting business environment • Identify the different idea field 	

	<ul style="list-style-type: none"> • Understand the concept of opportunity and market assessment • Appreciate the ways in which trends can be spotted • Understand the process of creativity and innovation • Transform ideas into business opportunities
Unit 2: Entrepreneurial Planning	
40 Periods	
Competencies: Analytical and critical thinking; personal responsibility; determination; Resourceful; collaboration	
Contents	Learning Outcomes
<ul style="list-style-type: none"> • 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 	<p>After going through this unit, the student/ learner would be able to:</p> <ul style="list-style-type: none"> • Recall the meaning of the various forms of business organization • Understand the characteristics of the various forms of business organization • Understand the difference between a Public and Private Company • Appreciate the reasons for a private company being more desirable • Appreciate the concept and importance of a Business Plan • Describe the various components of Business plan • Differentiate among the various components of Business plan • Develop a Business Plan
Unit 3: Enterprise Marketing	
40 Periods	
Competencies: Persistence, Negotiation, Collaboration, Ethical behavior, team spirit;	
Contents	Learning Outcomes

<ul style="list-style-type: none"> • Marketing and Sales Strategy • Branding, Logo, Tagline • Promotion Strategy 	<p>After going through this unit, the student/ learner would be able to:</p> <ul style="list-style-type: none"> • Discuss the various marketing strategies used in a business • Explain Marketing Mix. • Understand the concept of Branding, Packaging and Labeling • Describe the various methods of Pricing • Discuss the various factors affecting the channels of distribution • Understand the concept and types of sales strategy • Discuss different tools of promotion • Appreciate the objectives and different modes of Advertising • Understand the concept of personal selling, sales promotion, public relations • Discuss the various techniques of sales promotion
<p>Unit 4: Enterprise Growth Strategies 20 Periods</p>	
<p>Competencies: Need for achievement, Initiative, Analytical thinking, risk vs reward, collaboration, synergy, leadership,</p>	
<p>Contents</p>	<p>Learning Outcomes</p>
<ul style="list-style-type: none"> • Franchising: Concept and types • Franchising: Advantages and limitations to franchisor and franchisee. • Mergers and Acquisition: Concept, reasons and types. • Reasons for mergers and acquisitions 	<p>After going through this unit, the student/ learner would be able to:</p> <ul style="list-style-type: none"> • Understand the concept of growth & development of an enterprise • Discuss the concept, types, advantages and limitations of franchising • Appreciate growth of business through mergers and acquisitions • Discuss the different types of mergers and acquisitions • Discuss the reasons for mergers and acquisitions
<p>Unit 5: Business Arithmetic 40 Periods</p>	
<p>Competencies: Arithmetic skills, critical analysis, decision making, self-confidence, problem solving.</p>	
<p>Contents</p>	<p>Learning Outcomes</p>

<ul style="list-style-type: none"> • 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) 	<p>After going through this unit, the student/ learner would be able to:</p> <ul style="list-style-type: none"> • Understand the concept of Unit Cost and Unit Price • Calculate Break-even point for Multiple products and services. • Understand the concept of Inventory Control • Compute the working capital of a business. • Calculate Return on Investment; Return on Equity and Economic Order Quantity
<p>Unit 6: Resource Mobilization 20 Periods</p>	
<p>Competencies: Risk taking, Communication, Persuasion, Networking, Ethical behavior</p>	
<p style="text-align: center;">Contents</p>	<p style="text-align: center;">Learning Outcomes</p>
<ul style="list-style-type: none"> • Capital Market: Concept • Primary market: Concept, methods of issue • Angel Investor: Features • Venture Capital: Features, funding. 	<p>After going through this unit, the student/ learner would be able to:</p> <ul style="list-style-type: none"> • Understand the need of finance in Business • Discuss the various sources of funds required for a firm • Understand the ways of raising funds in primary market • Appreciate the Angel Investors and Venture Capitalists as a source of business finance.

PROJECT WORK

Students have to do **TWO projects** in the entire academic session.

TOPICS FOR THE PROJECT:

1. Business Plan
 2. Market Survey
- 10 Marks each for 02 Projects
 - 5 Marks for Numerical Assessment
 - 5 Marks for Viva

Note: Students need to complete both the projects. Guidelines for both projects are given in the CBSE Textbook.

1.The objectives of the project work:

Objectives of project work are to enable learners to:

- probe deeper into personal enquiry, initiate action and reflect on knowledge and skills, views etc. acquired during the course of class XI-XII.
- analyse and evaluate real world scenarios using theoretical constructs and arguments
- demonstrate the application of critical and creative thinking skills and abilities to produce an independent and extended piece of work
- follow up aspects in which learners have interest
- develop the communication skills to argue logically

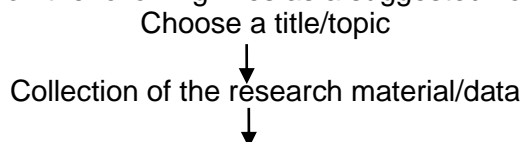
2. Role of the teacher:

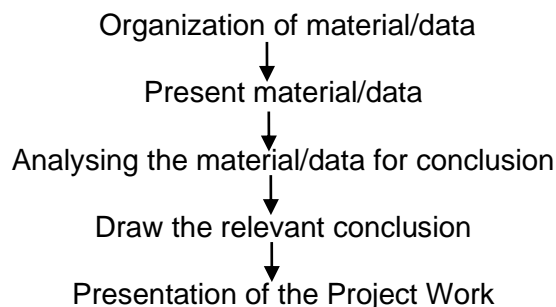
The teacher plays a critical role in developing thinking skills of the learners. A teacher should:

- help each learner select the topic after detailed discussions and deliberations of the topic;
- play the role of a facilitator to support and monitor the project work of the learner through periodic discussions;
- guide the research work in terms of sources for the relevant data;
- ensure that students must understand the relevance and usage of primary evidence and other sources in their projects and duly acknowledge the same;
- ensure that the students are able to derive a conclusion from the content; cite the limitations faced during the research and give appropriate references used in doing the research work.
- educate learner about plagiarism and the importance of quoting the source of the information to ensure authenticity of research work.
- prepare the learner for the presentation of the project work.
- arrange a presentation of the project file.

3. Steps involved in the conduct of the project:

Students may work upon the following lines as a suggested flow chart:





4. **Expected Checklist for the Project Work:**

- Introduction of topic/title
- Identifying the product/service
- Various stakeholders and effect on each of them
- Use of different tools for market assessment and it's analysis
- Implication of 4P's in the process of marketing
- Calculation of various costs involved in the business planning process
- Validity, reliability, appropriateness and relevance of data used for research work and for presentation in the project file
- Presentation and writing that is succinct and coherent in project file
- Citation of the materials referred to, in the file in footnotes, resources section, bibliography etc.

5. **Viva-Voce**

- At the end of the academic session, each learner will present the research work in the Project File to the External examiner.
- The questions should be asked from the Research Work/ Project File of the learner.
- The Internal Examiner should ensure that the study submitted by the learner is his/her own original work.
- In case of any doubt, authenticity should be checked and verified.

Guidelines to do the project is given in the textbook

Prescribed Books:

1. Entrepreneurship - Class XI- C.B.S.E, Delhi
2. Entrepreneurship - Class XII - C.B.S.E., Delhi
3. 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

Magazines

1. Udyamita Samachar Patra (Monthly, Hindi), Pub. By Centre for Entrepreneurship Development, M.P. (CEDMAP), 60 Jail Road, Jhangerbad, Bhopal-462008.
2. Science Tec. Entrepreneur (A Bi Monthly Publication), Centre for Entrepreneurship Development, M.P (CEDMAP), 60 Jail Road, Jhangerbad, Bhopal -462008
3. Laghu Udyog Samachar
4. Project Profile by DCSSI

Roop vatika sen sec school, Jagraon

Sociology syllabus

Session 2024-25

Class-12th

April -May:- chapter 1 the demographic structure of Indian society

Chapter 2 social institution

Chapter -8 structural changes

July -August:- chapter -3 patterns of social inequalities

Chapter- 4 the challenges of cultural diversity

Chapter 9 cultural changes

September:- mid Term exams

October:- chapter 11 change and development in rural societies

Chapter 12 change and development in industrial society

Chapter 15 social movement