

| <div>  <div> <b>CLASS 12 ENTREPRENEURSHIP — LO's Aligned Monthly Split-up Syllabus (April 2026–March 2027) + Portion Boundaries + Exams + Weightage + Question Paper Design + Blueprint</b><br/> <b>(For CM SoE &amp; Non-CM SoE)</b><br/> <b>Developed by:- Jharkhand Council Of Educational Research &amp; Training (Curriculum Division)</b> </div> </div> |                           |                                                                                                      |                                                                                                                                                                                                                                                                                                                                            |                                                         |                                                                                                                                                                                                                                                                                                                   |                                                                                                             |
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| Month                                                                                                                                                                                                                                                                                                                                                                                                                                         | Teaching Days (Available) | NCERT Chapter Titles                                                                                 | Sub-topics / Portion Boundary                                                                                                                                                                                                                                                                                                              | LOs (*LO Mapping - IDs) (NCERT Secondary Stage LO-2017) | Practicals / Activities (Minimum)                                                                                                                                                                                                                                                                                 | Assessment / Exams                                                                                          |
| Apr 2026                                                                                                                                                                                                                                                                                                                                                                                                                                      | 23                        | ENT: Unit 1 Entrepreneurial Opportunity (Start/Continue)                                             | Unit 1: Sensing Entrepreneurial Opportunities; Environment Scanning; Problem Identification; Idea fields (intro). Portion Boundary: Unit 1 up to 'Idea fields'.                                                                                                                                                                            | LO1, LO2, LO3, LO4, LO5                                 | Activity: Identify 2 local problems + map them as potential opportunities (need–solution). Environment scanning task (PESTEL) for a chosen sector/idea. Project Work (orientation): explain TWO projects (Business Plan + Market Survey) + choose tentative topic/title and product/service.                      | Project RAIL (April portion): 04-05-2026                                                                    |
| May 2026                                                                                                                                                                                                                                                                                                                                                                                                                                      | 14                        | ENT: Unit 1 Entrepreneurial Opportunity (Finish); ENT: Unit 2 Entrepreneurial Planning (Start)       | Unit 1: Idea fields (complete); Spotting Trends; Creativity and Innovation; Selecting the Right Opportunity; Opportunity and market assessment (complete Unit 1). Unit 2 (start): Forms of business organization—Sole Proprietorship, Partnership, Company; Public vs Private Company (intro).                                             | LO6, LO7, LO8, LO9, LO10, LO11, LO12, LO13, LO14        | Activity: Trend-spotting scrapbook (news/market/social media) + link to a business idea. Creativity tool practice (brainstorming/SCAMPER) to refine the idea. Project Work: finalize topic/title + identify product/service + stakeholders; begin Business Plan file (Introduction, objectives).                  | Project RAIL (May portion): 15-06-2026                                                                      |
| Jun 2026                                                                                                                                                                                                                                                                                                                                                                                                                                      | 12                        | ENT: Unit 2 Entrepreneurial Planning (Finish); ENT: Unit 3 Enterprise Marketing (Start)              | Unit 2: Business Plan—concept, format; components (Organisational plan; Operational plan; Production plan; Financial plan; Marketing plan; Human Resource plan) (complete Unit 2). Unit 3 (start): Marketing and Sales Strategy; Branding, Logo, Tagline (intro).                                                                          | LO15, LO16, LO17, LO18, LO19, LO20                      | Activity: Draft a Business Plan (format + components) for the selected product/service (minimum: organisational, operational, marketing sections). Marketing activity: design brand name/logo/tagline + packaging/label draft. Project Work: prepare market survey tool (questionnaire) and plan data collection. | Project RAIL (June portion): 06-07-2026                                                                     |
| Jul 2026                                                                                                                                                                                                                                                                                                                                                                                                                                      | 23                        | ENT: Unit 3 Enterprise Marketing (Continue/Finish); ENT: Unit 4 Enterprise Growth Strategies (Start) | Unit 3: Marketing Mix; Pricing methods; Channels of distribution (factors); Sales Strategy (types); Promotion tools; Advertising (objectives & modes); Personal selling, Sales promotion, Public relations; Sales promotion techniques (complete Unit 3). Unit 4 (start): Franchising—Concept and types; advantages & limitations (intro). | LO21, LO22, LO23, LO24, LO25, LO26, LO27, LO28, LO29    | Activity: Prepare 4Ps for the chosen product/service (Product–Price–Place–Promotion). Role-play: personal selling + handling objections (board-type case). Project Work: conduct market survey (primary data) + organise collected data (tables/graphs).                                                          | Project RAIL (July portion): 03-08-2026                                                                     |
| Aug 2026                                                                                                                                                                                                                                                                                                                                                                                                                                      | 22                        | ENT: Unit 4 Enterprise Growth Strategies (Finish);                                                   | Unit 4: Franchising—advantages/limitations (complete); Mergers and Acquisition—concept, reasons and types; reasons for mergers & acquisitions (complete Unit 4).                                                                                                                                                                           | LO30, LO31, LO32, LO33, LO34                            | Case Study: Compare a franchising model vs merger/acquisition example (Indian/global) + reasons.                                                                                                                                                                                                                  | Half Yearly Examination: 07-09-2026 to 12-09-2026 (covers Apr–Aug taught portion: Unit 1–4 + Unit 5 basics) |

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| Month                                                                            | Teaching Days (Available)                                                                                                                                                                                                                                                                                                            | NCERT Chapter Titles                                                                                                              | Sub-topics / Portion Boundary                                                                                                                                                                                                                                                        | LOs (*LO Mapping - IDs) (NCERT Secondary Stage LO-2017) | Practicals / Activities (Minimum)                                                                                                                                                                                                                                                   | Assessment / Exams                                                        |
| Sep 2026                                                                         | 14                                                                                                                                                                                                                                                                                                                                   | ENT: Unit 5 Business Arithmetic (Start)                                                                                           | Unit 5 (start): Unit of Sale; Unit Cost & Unit Price; Break-even Analysis for multiple products/services (intro + practice).                                                                                                                                                         | LO30, LO31, LO32, LO33, LO34                            | Numericals: unit cost/unit price + break-even (multiple products) basic set. Project Work: begin analysing market survey findings; draft preliminary conclusions.                                                                                                                   | Project RAIL (September portion): 05-10-2026                              |
| Oct 2026                                                                         | 21                                                                                                                                                                                                                                                                                                                                   | ENT: Unit 5 Business Arithmetic (Finish); ENT: Unit 6 Resource Mobilization (Start)                                               | Unit 5: Computation of Working Capital; Inventory Control and EOQ; Return on Investment (ROI) and Return on Equity (ROE) (complete Unit 5). Unit 6 (start): Capital Market—concept; Primary market—concept, methods of issue; need of finance in business; sources of funds (intro). | LO35, LO36, LO37, LO38, LO39, LO40                      | Numericals: working capital computation + EOQ + ROI/ROE board-type practice. Project Work: organise material/data; analyse data for conclusion; draft project report sections + references/bibliography.                                                                            | Project RAIL (October portion): 02-11-2026                                |
| Nov 2026                                                                         | 16                                                                                                                                                                                                                                                                                                                                   | ENT: Unit 6 Resource Mobilization (Finish) + Project Work Finalisation                                                            | Unit 6: Primary market—methods of issue (complete); Angel Investor—features; Venture Capital—features, funding (complete Unit 6). Portion Boundary: Full theory syllabus complete.                                                                                                   | LO38, LO39, LO40, LO41                                  | Activity: Sources of finance chart (internal/external; short/long term) + suitability for a chosen business. Project Work: final project file (Business Plan + Market Survey) with checklist; presentation rehearsal; Viva-Voce practice; Numerical assessment practice (internal). | Syllabus completion target for Class 12: Nov 2026                         |
| Dec 2026                                                                         | 15                                                                                                                                                                                                                                                                                                                                   | Full Syllabus Practice & Remedial (Pre-Board Block) + Project/Numerical/Viva Revision                                             | Full syllabus mixed practice: board-pattern case studies + application questions + numericals (Unit 5) + short answers; targeted remediation based on gaps.                                                                                                                          |                                                         | Minimum: 2 full mock papers + analysis; remedial worksheets: (a) Opportunity/Planning (b) Marketing/Growth (c) Arithmetic/Finance; final viva drill + project file check.                                                                                                           | Pre-Board + Remedial + Practice: 07-12-2026 to 12-12-2026 (Full syllabus) |
| Jan 2027                                                                         | 17                                                                                                                                                                                                                                                                                                                                   | Remedial classes + Practice until board exams (School level) Board Practical / Theory Exams: Feb–Mar 2027 (as per Board schedule) |                                                                                                                                                                                                                                                                                      |                                                         |                                                                                                                                                                                                                                                                                     |                                                                           |
| Feb 2027                                                                         | 18                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                   |                                                                                                                                                                                                                                                                                      |                                                         |                                                                                                                                                                                                                                                                                     |                                                                           |
| Mar 2027                                                                         | 20                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                   |                                                                                                                                                                                                                                                                                      |                                                         |                                                                                                                                                                                                                                                                                     |                                                                           |
| LOs (*LO Mapping - IDs) (NCERT Secondary Stage LO-2017)                          |                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                   |                                                                                                                                                                                                                                                                                      |                                                         |                                                                                                                                                                                                                                                                                     |                                                                           |
| LO ID                                                                            | NCERT Learning Outcome                                                                                                                                                                                                                                                                                                               |                                                                                                                                   |                                                                                                                                                                                                                                                                                      |                                                         |                                                                                                                                                                                                                                                                                     |                                                                           |
| LO1                                                                              | Comprehend the concept and elements of business opportunity                                                                                                                                                                                                                                                                          |                                                                                                                                   |                                                                                                                                                                                                                                                                                      |                                                         |                                                                                                                                                                                                                                                                                     |                                                                           |
| LO2                                                                              | Discuss the process of sensing opportunities                                                                                                                                                                                                                                                                                         |                                                                                                                                   |                                                                                                                                                                                                                                                                                      |                                                         |                                                                                                                                                                                                                                                                                     |                                                                           |

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| L03                                                                              |                                                                                                                                                                                                                                                                                                                                                          |                      | Understand the need to scan the environment                                   |                                                         |                                   |                    |
| L04                                                                              |                                                                                                                                                                                                                                                                                                                                                          |                      | Enlist the various forces affecting business environment                      |                                                         |                                   |                    |
| L05                                                                              |                                                                                                                                                                                                                                                                                                                                                          |                      | Identify the different idea field                                             |                                                         |                                   |                    |
| L06                                                                              |                                                                                                                                                                                                                                                                                                                                                          |                      | Understand the concept of opportunity and market assessment                   |                                                         |                                   |                    |
| L07                                                                              |                                                                                                                                                                                                                                                                                                                                                          |                      | Appreciate the ways in which trends can be spotted                            |                                                         |                                   |                    |
| L08                                                                              |                                                                                                                                                                                                                                                                                                                                                          |                      | Understand the process of creativity and innovation                           |                                                         |                                   |                    |
| L09                                                                              |                                                                                                                                                                                                                                                                                                                                                          |                      | Transform ideas into business opportunities                                   |                                                         |                                   |                    |
| L010                                                                             |                                                                                                                                                                                                                                                                                                                                                          |                      | Recall the meaning of the various forms of business organization              |                                                         |                                   |                    |
| L011                                                                             |                                                                                                                                                                                                                                                                                                                                                          |                      | Understand the characteristics of the various forms of business organization  |                                                         |                                   |                    |
| L012                                                                             |                                                                                                                                                                                                                                                                                                                                                          |                      | Understand the difference between a Public and Private Company                |                                                         |                                   |                    |
| L013                                                                             |                                                                                                                                                                                                                                                                                                                                                          |                      | Appreciate the reasons for a private company being more desirable             |                                                         |                                   |                    |
| L014                                                                             |                                                                                                                                                                                                                                                                                                                                                          |                      | Appreciate the concept and importance of a Business Plan                      |                                                         |                                   |                    |
| L015                                                                             |                                                                                                                                                                                                                                                                                                                                                          |                      | Describe the various components of Business plan                              |                                                         |                                   |                    |
| L016                                                                             |                                                                                                                                                                                                                                                                                                                                                          |                      | Differentiate among the various components of Business plan                   |                                                         |                                   |                    |
| L017                                                                             |                                                                                                                                                                                                                                                                                                                                                          |                      | Develop a Business Plan                                                       |                                                         |                                   |                    |
| L018                                                                             |                                                                                                                                                                                                                                                                                                                                                          |                      | Discuss the various marketing strategies used in a business                   |                                                         |                                   |                    |
| L019                                                                             |                                                                                                                                                                                                                                                                                                                                                          |                      | Explain Marketing Mix.                                                        |                                                         |                                   |                    |
| L020                                                                             |                                                                                                                                                                                                                                                                                                                                                          |                      | Understand the concept of Branding, Packaging and Labeling                    |                                                         |                                   |                    |
| L021                                                                             |                                                                                                                                                                                                                                                                                                                                                          |                      | Describe the various methods of Pricing                                       |                                                         |                                   |                    |
| L022                                                                             |                                                                                                                                                                                                                                                                                                                                                          |                      | Discuss the various factors affecting the channels of distribution            |                                                         |                                   |                    |
| L023                                                                             |                                                                                                                                                                                                                                                                                                                                                          |                      | Understand the concept and types of sales strategy                            |                                                         |                                   |                    |
| L024                                                                             |                                                                                                                                                                                                                                                                                                                                                          |                      | Discuss different tools of promotion                                          |                                                         |                                   |                    |
| L025                                                                             |                                                                                                                                                                                                                                                                                                                                                          |                      | Appreciate the objectives and different modes of Advertising                  |                                                         |                                   |                    |
| L026                                                                             |                                                                                                                                                                                                                                                                                                                                                          |                      | Understand the concept of personal selling, sales promotion, public relations |                                                         |                                   |                    |
| L027                                                                             |                                                                                                                                                                                                                                                                                                                                                          |                      | Discuss the various techniques of sales promotion                             |                                                         |                                   |                    |

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| LO28                                                                             |                                                                                                                                                                                                                                                                                                                                                          |                      | Understand the concept of growth & development of an enterprise                         |                                                         |                                   |                    |
| LO29                                                                             |                                                                                                                                                                                                                                                                                                                                                          |                      | Discuss the concept, types, advantages and limitations of franchising                   |                                                         |                                   |                    |
| LO30                                                                             |                                                                                                                                                                                                                                                                                                                                                          |                      | Appreciate growth of business through mergers and acquisitions                          |                                                         |                                   |                    |
| LO31                                                                             |                                                                                                                                                                                                                                                                                                                                                          |                      | Discuss the different types of mergers and acquisitions                                 |                                                         |                                   |                    |
| LO32                                                                             |                                                                                                                                                                                                                                                                                                                                                          |                      | Discuss the reasons for mergers and acquisitions                                        |                                                         |                                   |                    |
| LO33                                                                             |                                                                                                                                                                                                                                                                                                                                                          |                      | Understand the concept of Unit Cost and Unit Price                                      |                                                         |                                   |                    |
| LO34                                                                             |                                                                                                                                                                                                                                                                                                                                                          |                      | Calculate Break-even point for Multiple products and services.                          |                                                         |                                   |                    |
| LO35                                                                             |                                                                                                                                                                                                                                                                                                                                                          |                      | Understand the concept of Inventory Control                                             |                                                         |                                   |                    |
| LO36                                                                             |                                                                                                                                                                                                                                                                                                                                                          |                      | Compute the working capital of a business.                                              |                                                         |                                   |                    |
| LO37                                                                             |                                                                                                                                                                                                                                                                                                                                                          |                      | Calculate Return on Investment; Return on Equity and Economic Order Quantity            |                                                         |                                   |                    |
| LO38                                                                             |                                                                                                                                                                                                                                                                                                                                                          |                      | Understand the need of finance in Business                                              |                                                         |                                   |                    |
| LO39                                                                             |                                                                                                                                                                                                                                                                                                                                                          |                      | Discuss the various sources of funds required for a firm                                |                                                         |                                   |                    |
| LO40                                                                             |                                                                                                                                                                                                                                                                                                                                                          |                      | Understand the ways of raising funds in primary market                                  |                                                         |                                   |                    |
| LO41                                                                             |                                                                                                                                                                                                                                                                                                                                                          |                      | Appreciate the Angel Investors and Venture Capitalists as a source of business finance. |                                                         |                                   |                    |

| A. THEORY BLUEPRINT |                                                                  |       |                 |
|---------------------|------------------------------------------------------------------|-------|-----------------|
| S.No.               | Unit / Block                                                     | Marks | Details / Scope |
| 1                   | Unit 1–2 — Entrepreneurial Opportunity; Entrepreneurial Planning | 30    |                 |
| 2                   | Unit 3–4 — Enterprise Marketing; Enterprise Growth Strategies    | 20    |                 |
| 3                   | Unit 5–6 — Business Arithmetic; Resource Mobilization            | 20    |                 |
|                     | TOTAL THEORY                                                     | 70    |                 |

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| B. QUESTION PAPER DESIGN / BLUEPRINT                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                |                      |                               |                                                            |                                   |                    |
| Competency / Domain                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                |                      |                               |                                                            | Marks                             | Weightage          |
| Remembering and Understanding                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                |                      |                               |                                                            | 20                                | 28.5%              |
| Applying                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                |                      |                               |                                                            | 30                                | 43%                |
| Analysing, Evaluating and Creating                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                |                      |                               |                                                            | 20                                | 28.5%              |
| TOTAL                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                |                      |                               |                                                            | 70                                | 100%               |
| C. TYPOLOGY OF QUESTIONS                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                |                      |                               |                                                            |                                   |                    |
| Item                                                                                                                                                                                                                                                                                                                                                                                                                                    | Details                                                        |                      |                               |                                                            |                                   |                    |
| Paper Design                                                                                                                                                                                                                                                                                                                                                                                                                            | Competency-wise design as prescribed in the official syllabus. |                      |                               |                                                            |                                   |                    |
| D. PROJECT BLUEPRINT — 30 MARKS                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                |                      |                               |                                                            |                                   |                    |
| S.No.                                                                                                                                                                                                                                                                                                                                                                                                                                   | Component                                                      |                      |                               | Marks                                                      | Details                           |                    |
| 1                                                                                                                                                                                                                                                                                                                                                                                                                                       | Project Work                                                   |                      |                               | 30                                                         |                                   |                    |