

# HBSE 12th Exam Pattern for Commerce 2026 - Know Marking Scheme, Types of Questions Asked, Difficulty Level



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*HBSE 12th exam pattern for Commerce 2026 shares the marking scheme, types of questions asked in the exam, difficulty level, and more for all subjects covered in the commerce stream. Students must go through the exam pattern below for better preparation of the exams.*



**HBSE 12th Exam pattern for Commerce 2026** - students preparing for Haryana Board class 12 exams 2026 in the Commerce stream must know the HBSE Class 12 exam pattern 2026 and syllabus for better preparation of the exam. The HBSE 12th exam pattern for commerce 2026 shares the marking scheme, types of questions asked in the exam, their difficulty level, and more for all subjects included in the Commerce stream.



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Board of School Education Haryana (BSEH) is a state-level board of education responsible for conducting board examinations for the state of Haryana. The three main streams offered by the BSEH Board are Science, Commerce and Arts. Commerce is one of the important streams in Class 12 board examination. The core subjects of [HBSE 12th exams](#) Commerce stream are Business Studies, Economics, Accountancy and Mathematics.

Students preparing for Class 12 board examination need to know the exam pattern completely as this will help them to adopt a cohesive approach to complete the [HBSE 12th syllabus 2026](#) on time. The exam pattern includes subject-wise/ topic-wise marks distribution, types of questions asked in the exam, their difficulty level and so on. To devise a study plan, students need to know these details before preparation. This article shares the detailed BSEH Class 12 exam pattern for Commerce stream. Haryana Board is expected to conduct the HBSE 12th Commerce exams 2026

## Table of content

[HBSE 12th Exam Pattern and Marking Scheme for Commerce](#)

[HBSE 12th Accountancy Marking Scheme 2026](#)

[HBSE 12th Business Studies Marking Scheme 2026](#)

[HBSE Class 12 Economics Marking Scheme 2026](#)

[HBSE 12th Mathematics Marking Scheme 2026](#)

[Important Resources and Textbooks for HBSE 12th Commerce examination](#)

## HBSE 12th Exam Pattern and Marking Scheme for Commerce

According to [HBSE 12th exam pattern](#) 2026, the duration of Science exam is three hours. The total marks allocated for the examination is 100 out of which 80 marks are for theory paper and 20 marks are for the practical and internal assessments.

The unit-wise marks distribution for each subject of BSEH Class 12 Commerce stream is given below:

## HBSE 12th Accountancy Marking Scheme 2026



The HBSE Class 12 Accounts syllabus 2026 is divided into three parts – Part A, Part B and Part C (Optional). The total marks allocated for Accountancy examination are 100 of which 60 marks are for the theory exam and 40 marks are for the practical and internal assessments. The unit-wise marks distribution for BSEH Class 12 Accountancy is given below:

Subject	Marks
Accounting not for Profit Organisation	15
Accounting for Partnership	10
Reconstitution of Partnership	25
Dissolution of Partnership firm	10

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Units	Marks
<b>Part A</b>	
Accounting for Not-for-Profit Organization	05
Partnership Accounting (Fundamental Concepts)	05
Reconstitution of Partnership (Admission, Retirement)	15
Dissolution of Partnership Firm	05
<b>Part B</b>	
Company Accounting (Issue of Shares)	08



Company Accounting (Issue and Redemption of Debentures)	08
Analysis of Financial Statements including Accounting Ratios	06
Cash Flow Statement	08
<b>Or Part C</b>	
Computerized Accounting	05
Using Computerised Accounting System	06
Using CAS and DBMS	04
Accounting Using DBMS	08
Accounting Application of Electronic Spreadsheet	07
<b>Total</b>	<b>60</b>

## HBSE 12th Business Studies Marking Scheme 2026

The total marks allocated for Business Studies examination is 100 out of which 80 marks are for the theory exam and 20 marks for the practical assessment. The unit-wise marks distribution for BSEH Class 12 Business Studies 2026 is given below:

Subject	Marks
Principals and Functions of Management	50
Business Finance and Marketing	30
Project Work	20



Also Read: [HBSE 12th Date Sheet 2026](#)

Units	Marks
Nature and Significance of Management	04
Functions and Principles of Management	06
Business Environment	08
Planning	06
Organising	04
Staffing and Recruitment	08
Directing	04
Controlling	06
Business Finance	06
Financial Markets	08
Market and Marketing Mix	08
Consumer Protection and Consumer Responsibility	04
Entrepreneurship	08
<b>Total</b>	<b>80</b>

## HBSE Class 12 Economics Marking Scheme 2026

The total marks allocated for Economics examination are 100 of which 80 marks are for the



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theory exam and 20 marks are for the practical assessment. The unit-wise marks distribution for BSEH Class 12 Economics is given below:

Subject	Marks
Microeconomics	40
Indian Economic Development	40
Project Work	20

Units	Marks
Vishay Pravesh (Vyashti Arthshastra Bhaag 1)	4
Upbhogta ka Vyawhaar aur Maangey	10
Utpaadak ka Vyawhaar aur Aapurti	6
Bazaar Sanrachna ke Vibhinn Pratiman aur Keemat Nirdharan	10
Pratispardha Rahit Bazaar	10
Vishay Pravesh (Vyashti Arthshastra Bhaag 2)	4
Rashtriya Aay Aur Sambhandhit Samuchay	10
Aay aur Rojgaar ka Nirdharan	5
Mudra aur Bank Vywastha	8
Sarkari Budget aur Arthvywastha	7



Bhugtaan Shesh	6
<b>Total</b>	<b>80</b>

## HBSE 12th Mathematics Marking Scheme 2026

The total marks allocated for Mathematics examination is 100, out of which 80 marks are for the theory exam and 20 marks are for the practical assessment. The unit-wise marks distribution for BSEH Class 12 Mathematics is given below:

Units	Marks
Relations and Functions and Inverse Trigonometric Functions	10
Matrices and Determinants	12
Continuity and Differentiability	9
Application of Derivatives	06
Integral	06
Application of Integral	06
Differential Equation	04
Probability	09
Vectors	05
Three Dimensional Geometry	07
Linear Programming	06



<b>Total</b>	<b>80</b>
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Also read:

[Integration by parts](#)

[Integration by Partial Fractions](#)

[Definite Integral](#)

[Binomial Theorem](#)

## Important Resources and Textbooks for HBSE 12th Commerce examination

Right reference books play a vital role in the [Haryana Board class 12 preparation](#) process and scoring high. Though there are hundreds of books available in the market for HBSE 12th Commerce stream, students need to pick the right study material to score well in the board exams. They must also practice solving [HBSE 12th previous years' question papers](#). The reference books for core subjects of Commerce stream are given below:

- **Mathematics** –NCERT, RS Agarwal, Arihant, and Gupta Bansal S. Chand Books
- **Business Studies** –NCERT, ABD'S Bulls Eye Cast Studies, Subhash Dey, Alka Dhawan Case Studies
- **Economics** –TR Jain and VK Ohri, Sandeep Garg Books
- **Accountancy** –Sandeep Garg, TS Grewal, V. Wason's Rapid Revision, and DK Goel Books.

Along with the reference books, students can also refer to online education apps. These apps will help students in explaining the complex concepts more easily.

**Read More:**

- [Click to check HBSE 12th Result](#)



- HBSE 10th Exam: Know important dates, syllabus, exam pattern and more

