



# ST. LAWRENCE HIGH SCHOOL

A JESUIT CHRISTIAN MINORITY INSTITUTION



Syllabus planning for the academic year 2019

TERM: First

TEACHERS' NAME: Mr. Partha Datta & Mr. Pralay Kabi

No. of working days:- 21

No. of periods available: 2 (Estimated)

Subject: Costing & Taxation (CSTX)

CLASS: XI

SECTION: B& C

MONTH	NO. OF PERIODS	LESSONS	TOPICS COVERED	CLASS WORK	HOMEWORK
JANUARY					
FEBRUARY					
MARCH					
APRIL	2	<b>COSTING</b> Unit 1: Introduction  CSTX Project	Definition of: Cost – Costing – Cost Accounting – Cost Centre – Cost Unit – Objectives of Cost Accounting – Features of Cost Accounting – Advantages of Cost Accounting – Limitations of Cost Accounting – Steps or Factors Necessary for Installation of a Costing System.	Class notes, discussion and explanation of the Chapter  Primary discussion on the Costing & Taxation Project.	Questions as per H.S. Council guideline from the Text Book and from the Reference Book.

Teachers are requested to prepare a LESSON PLAN for each Topic to be taught. The Lesson plans are to be submitted along with the monthly planner.

PRINCIPAL

Submitted on: 28<sup>th</sup> January, 2019.

Signature of Teachers: .....

*P. Datta ; Pralay Kabi*

*[Signature]*  
VICE PRINCIPAL

Academic Co-ordinator: .....

*[Signature]*  
28/1/19



# ST. LAWRENCE HIGH SCHOOL



A JESUIT CHRISTIAN MINORITY INSTITUTION

Syllabus planning for the academic year 2019

TERM: First, Pre-Annual & Annual

TEACHERS' NAME: Mr. Partha Datta & Mr. Pralay Kabi

No. of working days:- 70 No. of periods available: 55 (Estimated)

Subject: Costing & Taxation (CSTX)

CLASS: XI

SECTION: B& C

MONTH	NO. OF PERIODS	LESSONS	TOPICS COVERED	CLASS WORK	HOMEWORK
MAY	7	<b>COSTING</b> Unit 1: Continues & Revision. Unit 2: Classification of Cost & Revision.  CSTX Project	A. (i) Element-based Classification (ii) Function-based Classification (iii) Behaviour-based Classification B. Preparation of Cost Sheet (Simple Problems excluding Cost Estimation)	Class notes, discussion and explanation of the Chapter. Discussion of questions as per H.S. Council guideline from the Text Book & the Reference Book.  Assisting the students in data analysis of the Project.	Questions as per H.S. Council guideline from the Text Book and from the Reference Book.  Data Analysis of the Project.
JUNE	15	<b>TAXATION</b> Unit 1: Introduction & Revision.  CSTX Project	(a) A brief history of Income Tax in India, Tax structure in India – Direct Tax, Indirect Tax. (b) Basic Concepts and definition under Income Tax Act:- Previous Year, Assessment Year, Assessee, Person, Sources of Income, Heads of Income, Gross Total Income, Total Income, (c) Incomes which do not form part of total income: Sections 10(2); 10(2A); 10(10D); 10(17); 10(17A); 10(20); 10(34); 10(35); 10(38).	Class notes, discussion and explanation of the Chapter. Discussion of questions as per H.S. Council guideline from the Text Book & the Reference Book.  Assisting the students to prepare the CSTX Project.	Questions as per H.S. Council guideline from the Text Book and from the Reference Book.  Preparation of the CSTX Project
JULY	21	<b>TAXATION</b> Unit 2: Residential Status & Revision.  <b>First Term Test</b> CSTX Project	Residential Status and Incidence of Tax of individual Assessee.  <b>29<sup>th</sup> July to 9<sup>th</sup> August, 2019</b>	Class notes, discussion and explanation of the Chapter. Discussion of questions as per H.S. Council guideline from the Text Book & the Reference Book.  Assisting the students to prepare the CSTX Project	Questions as per H.S. Council guideline from the Text Book and from the Reference Book.  Preparation of the CSTX Project continues.
AUGUST	12	<b>COSTING</b> Unit 3: Materials  CSTX Project	A. Storing of Materials: • Bin Card – Definition and Necessity • Store Ledger – Definition and Necessity • Centralised Stores and Decentralised Stores B. Materials Control: • Necessity of Material Control • Fixation of Stock Levels of Materials: Re-order Stock Level-Minimum Stock Level-Maximum Stock Level- Average Stock Level- Danger Stock Level (with Simple Practical Problems)	Class notes, discussion and explanation of the Chapter. Discussion of questions as per H.S. Council guideline from the Text Book & the Reference Book.  Doubt clearing of CSTX Project	Questions as per H.S. Council guideline from the Text Book and from the Reference Book.  Preparation of the CSTX Project continues.

Teachers are requested to prepare a LESSON PLAN for each Topic to be taught. The Lesson plans are to be submitted along with the monthly planner.

PRINCIPAL

Submitted on: 28<sup>th</sup> January, 2019.

Signature of Teachers: .....; Pralay Kabi

*P. Datta*  
VICE PRINCIPAL

Academic Co-ordinator: *Sumita Dasgupta*  
28/1/19



# ST. LAWRENCE HIGH SCHOOL

A JESUIT CHRISTIAN MINORITY INSTITUTION

Syllabus planning for the academic year 2019

TERM: Pre-Annual & Annual

TEACHERS' NAME: Mr. Partha Datta & Mr. Pralay Kabi.

No. of working days:- 73

No. of periods available: 60 (Estimated)

Subject: Costing & Taxation (CSTX)

CLASS: XI

SECTION: B & C

MONTH	NO. OF PERIODS	LESSONS	TOPICS COVERED	CLASS WORK	HOMEWORK
SEPTEMBER	17	<b>COSTING</b> Unit 3: Continues & Revision. <b>TAXATION</b> Unit 3: Agricultural Income & Revision.  <b>CSTX Project</b>	Definition, Taxability of income from sale of tea and coffee grown and manufactured in India. Very common instances of agricultural incomes and non-agricultural incomes.	Class notes, discussion and explanation of the Chapter. Discussion of questions as per H.S. Council guideline from the Text Book & the Reference Book.  Class notes, discussion and explanation of the Chapter. Discussion of questions as per H.S. Council guideline from the Text Book & the Reference Book.  <b>Submission of the CSTX Project on Friday, 13<sup>th</sup> September, 2019.</b>	Questions as per H.S. Council guideline from the Text Book and from the Reference Book.  Questions as per H.S. Council guideline from the Text Book and from the Reference Book.
OCTOBER	13	<b>TAXATION</b> Unit 4: Income under the head "Salaries"	A. Basis of charge (Section 15), Essential norms of salary income, Allowances:- Basic Salary, Dearness Allowance; City Compensatory Allowance, HRA [Sec. 10(13A)], Medical Allowance, Bonus, Children Education Allowance, Transport Allowance.	Class notes, discussion and explanation of the Chapter. Discussion of questions as per H.S. Council guideline from the Text Book & the Reference Book.	Questions as per H.S. Council guideline from the Text Book and from the Reference Book.
NOVEMBER	18	<b>TAXATION</b> Unit 4: Income under the head "Salaries"	B. Perquisites [Section 17(2)]:- (a) Valuation of rent free unfurnished accommodation provided to (i) Central and State Government Employee and (ii) Private Sector Employees [Rule 3(1)] – Valuation of Rent Free Furnished Accommodation (b) Valuation of perquisites in respect of (i) free education to employee's children; (ii) Payment of school fees by the employer, (iii) Education facility in employers' institute.	Class notes, discussion and explanation of the Chapter. Discussion of questions as per H.S. Council guideline from the Text Book & the Reference Book	Questions as per H.S. Council guideline from the Text Book and from the Reference Book
DECEMBER	12	<b>TAXATION</b> Unit 4: Income under the head "Salaries" & Revision.	(c) Very common examples of tax perquisites. C. Deduction for professional tax or tax on employment [Section 16(iii)]	Class notes, discussion and explanation of the Chapter. Discussion of questions as per H.S. Council guideline from the Text Book & the Reference Book.  Class notes, discussion and explanation of the Chapter. Discussion of questions as per H.S. Council guideline from the Text Book & the Reference Book.	Questions as per H.S. Council guideline from the Text Book and from the Reference Book.  Questions as per H.S. Council guideline from the Text Book and from the Reference Book.

Teachers are requested to prepare a LESSON PLAN for each Topic to be taught. The Lesson plans are to be submitted along with the monthly planner.

PRINCIPAL

Submitted on: 28<sup>th</sup> January, 2019.

Signature of Teachers: *P. Datta*; *Pralay Kabi*

VICE PRINCIPAL

Academic Co-ordinator: *Jusmita Barain*

28/1/19



# ST. LAWRENCE HIGH SCHOOL

A JESUIT CHRISTIAN MINORITY INSTITUTION

Syllabus planning for the academic year 2020

TERM: Pre-Annual & Annual

TEACHERS' NAME: Mr. Partha Datta & Mr. Pralay Kabi

No. of working days:- 23

No. of periods available: 18 (Estimated)

Subject: Costing & Taxation (CSTX)

CLASS: XI

SECTION: B& C

MONTH	NO. OF PERIODS	LESSONS	TOPICS COVERED	CLASS WORK	HOMEWORK
JANUARY	18	Revision of Entire Syllabus of Costing and Taxation	Three units of Costing and four units of Taxation as per the Syllabus of H.S. Council.	Discussion of MCQ and SAQ from the Test Papers.	Practice of MCQ and SAQ from Test Papers.

Teachers are requested to prepare a LESSON PLAN for each Topic to be taught. The Lesson plans are to be submitted along with the monthly planner.

PRINCIPAL

Submitted on: 28<sup>th</sup> January, 2019.

Signature of Teachers: *P. Datta; Pralay Kabi*

*[Signature]*  
VICE PRINCIPAL

Academic Co-ordinator: *[Signature]*  
28/1/19