



# ST. LAWRENCE HIGH SCHOOL

A JESUIT CHRISTIAN MINORITY INSTITUTION

Syllabus planner for the academic year 2020-21

Subject: Costing & Taxation (CSTX)

TERM: First

TEACHERS' NAMES: Mr Patha Datta and Mr. Pralay Kabi.

No. of working days:- 20

No. of periods available: 02 (Estimated)

CLASS: XI

SECTION: B & C

MONTH	NO. OF PERIODS	LESSONS	TOPICS COVERED	HOME WORK	CLASS WORK
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.	Primary discussion on the Costing & Taxation Project Questions as per H.S. Council guideline from the Text Book and from the Reference Book.	Class notes, discussion and explanation of the Chapter I

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.

Submitted on: 27<sup>th</sup> January, 2020

Signature of Teachers: *P. Datta; Pralay Kabi 27.01.2020*

PRINCIPAL

Academic Co-ordinator:

*J. Sheya 28/1/2020*

VICE PRINCIPAL

*J. Sheya 28/1/2020*



# ST. LAWRENCE HIGH SCHOOL

A JESUIT CHRISTIAN MINORITY INSTITUTION

Syllabus planner for the academic year 2020-21



Subject: Costing & Taxation (CSTX)

TERM: First, Pre- Annual & Annual

TEACHERS' NAMES: Mr Patha Datta and Mr. Pralay Kabi.

No. of working days:- 70

No. of periods available: 62 (Estimated)

CLASS: XI

SECTION: B & C

MONTH	NO. OF PERIODS	LESSONS	TOPICS COVERED	HOME WORK	CLASS WORK
MAY	12	<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)	Questions as per H.S. Council guideline from the Text Book and from the Reference Book.  Data Analysis of the Project.	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.
JUNE	14	<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).	Questions as per H.S. Council guideline from the Text Book and from the Reference Book.  Preparation of the CSTX Project	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.
JULY	26	<b>TAXATION</b> Unit 2: Residential Status & Revision. CSTX Project <b>Syllabus of First Term Examination:</b> Cost (Unit 1&2); Tax (Unit 1&2)	Residential Status and Incidence of Tax of individual Assessee.	Questions as per H.S. Council guideline from the Text Book and from the Reference Book.  Preparation of the CSTX Project continues.	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
AUGUST	10	<b>First Term Test</b>  <b>COSTING</b> Unit 3: Materials  CSTX Project	<b>3<sup>rd</sup> August to 17<sup>th</sup> August, 2020.</b> 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)	Questions as per H.S. Council guideline from the Text Book and from the Reference Book.  Preparation of the CSTX Project continues.	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

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Submitted on: 27<sup>th</sup> January, 2020

Signature of Teachers: P. Datta; Pralay Kabi 27.01.2020  
27.1.20.

PRINCIPAL

Academic Co-ordinator:

J. Shena 28/1/2020  
28/1/2020

VICE PRINCIPAL





# ST. LAWRENCE HIGH SCHOOL



A JESUIT CHRISTIAN MINORITY INSTITUTION

Syllabus planner for the academic year 2020-21

Subject: Costing & Taxation (CSTX)

TERM: Pre-Annual & Annual

TEACHERS' NAMES: Mr Patha Datta and Mr. Pralay Kabi.

No. of working days:- 76

No. of periods available: 70 (Estimated)

CLASS: XI

SECTION: B & C

MONTH	NO. OF PERIODS	LESSONS	TOPICS COVERED	HOME WORK	CLASS WORK
SEPTEMBER	26	<b>COSTING</b> Unit 3: Continues & Revision. <b>TAXATION</b> Unit 3: Agricultural Income & Revision.  <b>CSTX Project</b>	Fixation of Economic Order Quantity (EOQ)  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.	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.	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 21<sup>th</sup> September, 2020</b>
OCTOBER	15	<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.	Questions as per H.S. Council guideline from the Text Book and from 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.
NOVEMBER	20	<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.	Questions as per H.S. Council guideline from the Text Book and from 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
DECEMBER	9	<b>TAXATION</b> Unit 4: Income under the head "Salaries" & Revision.  <b>Entire Syllabus Completed</b>	(c) Very common examples of tax perquisites. C. Deduction for professional tax or tax on employment [Section 16(iii)] With special reference to Deduction u/s 16(ia)	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.	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.

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.

Submitted on: 27<sup>th</sup> January, 2020

Signature of Teachers: P. Datta; Pralay Kabi 27.01.2020  
27.1.20

PRINCIPAL

Academic Co-ordinator: J. Shetty 28/1/2020

VICE PRINCIPAL

28/1/2020



# ST. LAWRENCE HIGH SCHOOL

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Subject: Costing & Taxation (CSTX)

TERM: Pre-Annual & Annual

TEACHERS' NAMES: Mr Patha Datta and Mr. Pralay Kabi.

No. of working days:- 20

No. of periods available: 06 (Estimated)

CLASS: XI

SECTION: B & C

MONTH	NO. OF PERIODS	LESSONS	TOPICS COVERED	HOME WORK	CLASS WORK
JANUARY	6	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.	Practice of MCQ and SAQ from Test Papers.	Discussion of MCQ and SAQ from the Test Papers.

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Submitted on: 27<sup>th</sup> January, 2020

Signature of Teachers: P. Datta, Pralay Kabi 27.01.2020  
27-1-20.

PRINCIPAL

Academic Co-ordinator:

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28/1/2020

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28/1/2020