



# ST. LAWRENCE HIGH SCHOOL

A JESUIT CHRISTIAN MINORITY INSTITUTION

Syllabus planner for the academic year 2020

Subject: Costing & Taxation (CSTX)

TERM: Pre-Test

TEACHER'S NAME: Mr Patha Datta

No. of working days:- 20

No. of periods available: 02 (Estimated)

CLASS: XII

SECTION: B & C

| MONTH    | NO. OF PERIODS | LESSONS  | TOPICS COVERED                                | HOME WORK  | CLASS WORK  |
|----------|----------------|--|---|--|---|
| JANUARY  |                |  |   |  |   |
| FEBRUARY |                |  |   |  |   |
| MARCH    |                |  |   |  |   |
| APRIL    | 2              | <b>COSTING</b><br>Unit I: Cost of Materials II<br><br>CSTX Project | Methods Pricing Materials issues from Stores. | Questions as per H.S. Council guideline from the Text Book and from the Reference Book.<br><br>Primary Data collection 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.<br><br>Primary discussion on the CSTX Project. |

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 27.1.20*

Academic Co-ordinator: *J. Sheena 28/1/2020*

PRINCIPAL

VICE PRINCIPAL *[Signature] 28/2/2020*



# ST. LAWRENCE HIGH SCHOOL

A JESUIT CHRISTIAN MINORITY INSTITUTION

Syllabus planner for the academic year 2020



Subject: Costing & Taxation (CSTX)

TERM: Pre-Test & Selection Test

TEACHER'S NAME: Mr Patha Datta

No. of working days:- 70

No. of periods available: 62 (Estimated)

CLASS: XII

SECTION: B & C

| MONTH  | NO. OF PERIODS | LESSONS   | TOPICS COVERED   | HOME WORK   | CLASS WORK   |
|--------|----------------|---|--|---|--|
| MAY    | 12             | <b>COSTING</b><br>Unit I: Continues & Revision<br>CSTX Project  | Preparation of Stores Ledger Accounts- FIFO, LIFO, Simple Average & Weighted Average Methods- Advantages and Limitations of these methods.   | Questions as per H.S. Council guideline from the Text Book and from the Reference Book.<br><br>Primary Data collection 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.<br><br>Primary discussion on the CSTX Project                   |
| JUNE   | 14             | <b>COSTING</b><br>Unit II: A. Cost of Labour & Revision<br><br>Unit II: B. Methods of Remuneration & Revision<br><br>CSTX Project                   | Timekeeping – Methods of Timekeeping (Manual & Mechanical)- Features of Good Timekeeping System- Time Booking – Methods of Time Booking- Idle Time- Causes of Idle Time.<br>A. Time Rate Wage- Advantages & Limitations.<br>B. Straight Piece Wages & Simple Problems, Limitations.<br>C. Differential Piece Wage Rate: Taylor's Differential Piece Wage Rate Method- Concept & Simple Problems, Demerits Merrick's Differential Piece Wage Rate Method- Concept & Simple Problems.<br>D. Halsey & Rowan Premium Bonus Scheme: Concept & Simple Problems.<br>An Introduction to the Project. | Questions as per H.S. Council guideline from the Text Book and from the Reference Book.<br><br>Primary Data collection 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.<br><br>Primary discussion on the Accountancy Project            |
| JULY   | 26             | <b>TAXATION</b><br>Unit I: Income from House Property & Revision.<br>CSTX Project<br><b>Syllabus of Pre-Test: Cost (Unit 1&amp;2); Tax (Unit 1)</b> | (i) Chargeability- Essential conditions (Sec. 22), Property Income exempt from tax, Gross Annual Value Sec 23(1).<br>(ii) Computation of Income from Let-out House Property: Adjustment of Vacancy Period, Standard Deduction u/s 24(a), Interest on Borrowed Capital u/s 24(b) [Excluding Interest for Pre-Construction Period].<br>(iii) Computation of Income from One Self Occupied House Framing guideline of the Project.  | Questions as per H.S. Council guideline from the Text Book and from the Reference Book.<br><br>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.<br><br>Assigning the students the data analysis of the project. |
| AUGUST | 10             | Pre- Test<br>Unit II: Income from Capital Gain (Theory Only) & Revision<br><br>CSTX Project   | <b>From 3<sup>rd</sup> August to 17<sup>th</sup> August, 2020.</b><br>Basis of Charge [Sec. 45(1)], Meaning of Capital Asset [Sec. 2(14)], Examples of Assets not treated as Capital Asset, Short-term Capital Asset [Sec. 2(42A)], Long-term Capital Asset [Sec. 2(29A)], Transfer of Capital Asset [Sec. 2(47)]<br>Finalising the CSTX Project.  | Doubt clearing of the CSTX Project.<br>Questions as per H.S. Council guideline from the Text Book and from the Reference Book.<br>Practice of MCQ and SAQ from Test Papers.<br><br>Preparation of 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.<br>Practice of MCQ and SAQ from Test Papers.                    |

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

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

PRINCIPAL

Academic Co-ordinator:

VICE PRINCIPAL

J. Sheela 28/1/2020  
28/1/2020





# ST. LAWRENCE HIGH SCHOOL

A JESUIT CHRISTIAN MINORITY INSTITUTION

Syllabus planner for the academic year 2020

Subject: Costing & Taxation (CSTX)

TERM: Selection Test

TEACHER'S NAME: Mr Patha Datta

No. of working days:- 58

No. of periods available: 51 (Estimated)

CLASS: XII

SECTION: B & C

| MONTH     | NO. OF PERIODS | LESSONS   | TOPICS COVERED  | HOME WORK  | CLASS WORK   |
|-----------|----------------|---|---|--|--|
| SEPTEMBER | 26             | <b>COSTING</b><br>Unit III: Basic Concept of Overhead & Revision.<br><br><b>CSTX Project</b>                | Definition of Overhead – Importance of Overhead – Classification of Overhead (Only element-based, function-based and behaviour-based classification) – Distinctions between Overhead and Prime Cost.<br><br><b>Submission of CSTX Project</b> | Questions as per H.S. Council guideline from the Text Book and from the Reference Book.<br>Practice of MCQ and SAQ from Test Papers. | Class notes, discussion and explanation of the Chapter. Discussion of questions as per H.S. Council guideline from the Text Book & the Reference Book.<br>Practice of MCQ and SAQ from Test Papers.<br><br><b>Submission of CSTX Project on Monday, 21<sup>st</sup> September, 2020.</b> |
| OCTOBER   | 15             | <b>TAXATION</b><br>Unit III: Income from Other Sources & Revision.<br><br><b>Entire Syllabus Completed.</b> | Basis of Charge (Sec. 56), Some examples of Income Generally Taxable under this head, Tax Treatment of Winning from Lotteries, Horse Race, Card Games, Cross Word Puzzles [Sec. 56(2)(ib)], Interest on Securities [Section 56(2)(id)]        | Questions as per H.S. Council guideline from the Text Book and from the Reference Book.<br>Practice of MCQ and SAQ from Test Papers  | Class notes, discussion and explanation of the Chapter. Discussion of questions as per H.S. Council guideline from the Text Book & the Reference Book.<br>Practice of MCQ and SAQ from Test Papers.  |
| NOVEMBER  | 10             | Revision<br><b>Selection Test</b>   | All units of Costing and Taxation.<br><b>From 18<sup>th</sup> November to 27<sup>th</sup> November, 2020.</b>   | Practice of MCQ & SAQ; and long and medium type questions.   | Revision of MCQ & SAQ; and long and medium type questions.   |
| DECEMBER  |                |   |   |  |  |

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

Signature of Teachers: *P. Datta, 27.1.20.*

Academic Co-ordinator:

*J. Shyba*  
28/1/2020

PRINCIPAL

VICE PRINCIPAL

*[Signature]*  
28/1/2020