



ST. LAWRENCE HIGH SCHOOL

A JESUIT CHRISTIAN MINORITY INSTITUTION



Syllabus Planner for the year 2021-22

TERM: First Term

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

No. of working days:- 64

Subject: Costing & Taxation (CSTX)

CLASS: 11

SECTION: B & C

MONTH	LESSONS	TOPICS COVERED	HOME WORK	CLASS WORK
JUNE <i>(1st Term from 14th June to 15th Sept., 2021)</i>	COSTING 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.	Questions as per H.S. Council guideline from the Text Book and from the Reference Book. Preparation of Costing & Taxation Project.	Class notes, discussion and explanation of the Chapter. Assigning CSTX Projects to the students.
JULY	TAXATION Unit 1: Introduction 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 Costing & Taxation Project	Class notes, discussion and explanation of the Chapter. Assisting the students to prepare the Costing & Taxation Project.
AUGUST	TAXATION Unit 2: Residential Status CSTX Project	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 Costing & Taxation Project	Class notes, discussion and explanation of the Chapter. Assisting the students to prepare the Costing & Taxation Project.
SEPTEMBER <i>(1st Term online exam will begin on 16th September, 2021)</i>	TAXATION Unit 2: Residential Status (Continues) CSTX Project The entire syllabus of 1 st Term is completed.	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 Costing & Taxation Project	Class notes, discussion and explanation of the Chapter Assisting the students to prepare the Costing & Taxation 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 : 15th March, 2021

Signature of Teachers: *Partha Datta, Pralay Kabi*
15.3.2021 15.03.2021

Academic Co-ordinator: *Jayashree Shetty*
15/3/21

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15/3/2021



ST. LAWRENCE HIGH SCHOOL

A JESUIT CHRISTIAN MINORITY INSTITUTION



Syllabus Planner for the year 2021-22

TERM: Second Term

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

No. of working days:- 44

Subject: Costing & Taxation (CSTX)

CLASS: 11

SECTION: B & C

MONTH	LESSONS	TOPICS COVERED	HOME WORK	CLASS WORK
OCTOBER <i>2nd Term will be from 1st October to 14 February, 2022</i>	COSTING Unit 2: Classification of Cost. 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. Preparation of Costing & Taxation 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 Costing & Taxation Project.
NOVEMBER	TAXATION Unit 3: Agricultural Income CSTX Project	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. Preparation of Costing & Taxation 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 Costing & Taxation Project.
DECEMBER	COSTING Unit 3: Materials CSTX Project	A. Storing of Materials: • Bin Card – Definition and Necessity • Store Ledger – Definition and Necessity • Centralised Stores and Decentralised Stores	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. Submission of Costing and Taxation Project on Friday, 10 th December, 2021.

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Submitted on: 15th March, 2021

Signature of Teachers: *Partha Datta, Pralay Kabi*
15.3.2021 15.03.2021

Academic Co-ordinator: *Jayshree Shepe 15/3/21*

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15/3/2021



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Syllabus Planner for the year 2021-22

TERM: Second Term

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

No. of working days:- 28

Subject: Costing & Taxation (CSTX)

CLASS: 11

SECTION: B & C

MONTH	LESSONS	TOPICS COVERED	HOME WORK	CLASS WORK
JANUARY	COSTING Unit 3: Materials (Continues) TAXATION Unit 4: Income under the head "Salaries"	B. Materials Control: <ul style="list-style-type: none"> 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) Fixation of Economic Order Quantity(EOQ): Definition and advantages of EOQ – Simple Problems on determination of EOQ (with the help of formula) 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. 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.
FEBRUARY Second Term Online exam will be from 17 th February 2022.	TAXATION Unit 4: Income under the head "Salaries" (Continues) The entire syllabus is completed.	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. 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.	Class notes, discussion and explanation of the Chapter. Discussion of questions as per H.S. Council guideline from the Text Book & the Reference Book.

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Submitted on: 15th March, 2021

Signature of Teachers: Partha Datta, Pralay Kabi
15.3.2021 15.03.2021

Academic Co-ordinator: Jayashree Shetty 15/3/21

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