



ST. LAWRENCE HIGH SCHOOL

A JESUIT CHRISTIAN MINORITY INSTITUTION



Syllabus Planner for the year 2021-22

TERM: First Term

TEACHER'S NAME: Mr. Partha Datta

No. of working days:- 49

Subject: Costing & Taxation (CSTX)

CLASS: 12

SECTION: B & C

MONTH	LESSONS	TOPICS COVERED	HOME WORK	CLASS WORK
JULY <i>First Term from 5th July to 15th September 2021</i>	COSTING Unit I: Cost of Materials II CSTX Project	Methods Pricing Materials issues from Stores. 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. 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. Primary discussion on the CSTX Project.
AUGUST	TAXATION Unit I: Income from House Property CSTX Project	(i) Chargeability- Essential conditions (Sec. 22), Property Income exempt from tax, Gross Annual Value Sec 23(1). (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].	Questions as per H.S. Council guideline from the Text Book and from the Reference Book. 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. Assisting the students to prepare the CSTX Project.
SEPTEMBER <i>1st Term online exam will start from 16th September 2021</i>	TAXATION Unit I: Income from House Property (Continues) CSTX Project The entire syllabus of 1 st Term is completed.	(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. 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. Assisting the students to prepare 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: 15th March, 2021

Signature of Teacher: *Partha Datta 15.3.2021*

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

VICE PRINCIPAL

PRINCIPAL

[Signature]
15/3/21



FOR GOD AND COUNTRY

ST. LAWRENCE HIGH SCHOOL

A JESUIT CHRISTIAN MINORITY INSTITUTION



Syllabus Planner for the year 2021-22

TERM: Second Term

TEACHER'S NAME: Mr. Partha Datta

No. of working days:- 44

Subject: Costing & Taxation (CSTX)

CLASS: 12

SECTION: B & C

MONTH	LESSONS	TOPICS COVERED	HOME WORK	CLASS WORK
OCTOBER <i>Second Term will be from 1st October to 14th February 2022.</i>	COSTING Unit II: A. Cost of Labour Unit II: B. Methods of Remuneration 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. A. Time Rate Wage- Advantages & Limitations. B. Straight Piece Wages & Simple Problems, Limitations. 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. D. Halsey & Rowan Premium Bonus Scheme: Concept & Simple Problems.	Questions as per H.S. Council guideline from the Text Book and from the Reference Book. 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. Assisting the students to prepare the CSTX Project.
NOVEMBER	TAXATION Unit II: Income from Capital Gain (Theory only) CSTX Project	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)]	Questions as per H.S. Council guideline from the Text Book and from the Reference Book. 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. Assisting the students to prepare the CSTX Project.
DECEMBER	COSTING Unit III: Basic Concept of Overhead CSTX Project	Definition of Overhead – Importance of Overhead – Classification of Overhead (Only element-based, function-based and behaviour-based classification) – Distinctions between Overhead and Prime Cost.	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.

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, 2021Signature of Teacher: *Partha Datta 15.3.2021*Academic Co-ordinator: *Jayashree Shepe 15/3/21*

PRINCIPAL

VICE PRINCIPAL

15/3/2021



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Syllabus Planner for the year 2021-22

TERM: Second Term

TEACHER'S NAME: Mr. Partha Datta

No. of working days:- 28

Subject: Costing & Taxation(CSTX)

CLASS: 12

SECTION: B & C

MONTH	LESSONS	TOPICS COVERED	HOME WORK	CLASS WORK
JANUARY	TAXATION Unit III: Income from Other Sources	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. 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. Practice of MCQ and SAQ from Test Papers.
FEBRUARY <i>2nd Term online exam will be from 17th February 2022.</i>	Revision The entire Syllabus is completed.	All units of Costing and Taxation.	Questions as per H.S. Council guideline from the Text Book and from the Reference Book. 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. 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.

Submitted on: 15th March, 2021

Signature of Teacher: *Partha Datta*. 15.3.2021

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

PRINCIPAL

VICE PRINCIPAL

Chandra
15/3/21