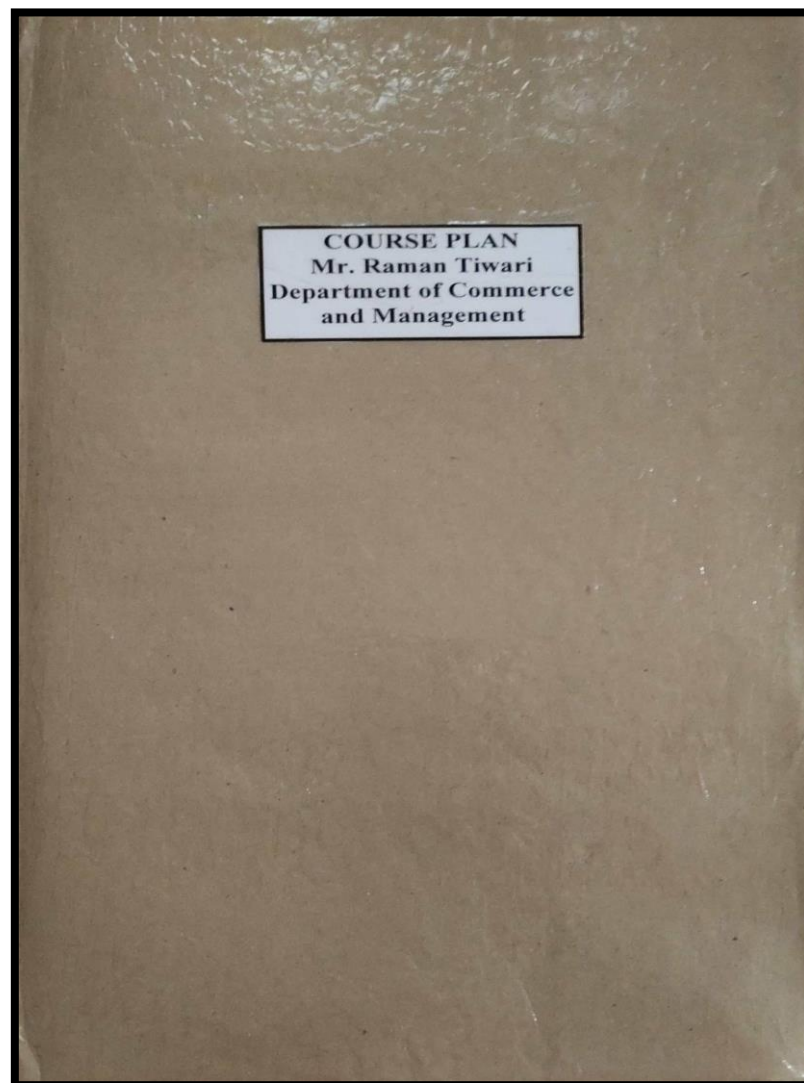




SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER



COURSE_PLAN_2019-20_MR_RAMAN_TIWARI



B.Com I (SEMESTER I)

SOPHIA GIRLS' COLLEGE, AJMER (AUTONOMOUS)

ACCOUNTS & FINANCE -I (COM-101)

(Cost Accounting)

Max. Marks:100(Ext:70 and Int:30)

Min. Marks:40(Ext:28; Int:12)


Credit: 04

COURSE PLAN

SEM I Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
SEM I JULY	UNIT I Cost Concept, cost , costing , cost Accounting and Cost Accountancy Importance of costing, Classification of Cost	Cost Accounting Standards	PPT, Chart	Identify the concepts of origin of Cost Accounting , its techniques and Methods	<u>Knowledge Based</u> -What is Cost? -Illustrate the different Tupes of Cost?	Knowledge--60 Understanding-30 Higher Order-10
	Techniques and Methods of Costing, Material Control, Stock Levels, Material losses and its control, Stores Ledger	Cost Sheet Formation	Preparation of Manufacturing Account		<u>Understanding Based</u> -Compare the Cost, Costing and Cost Accounting -Classify the different types of Cost?	
		Issue Mechanism of Material	Formats and Standard documents of Material		<u>Higher Order Thinking Skills Based</u> -Justify the Need of Cost Accounting -Critically Evaluate the concepts of	
AUGUST	UNIT II Accounting OF LABOUR, methods of labour turnover, wage system and its controlling techniques	Wage concept, components of wage, attendace mechanism, control over idle time and overtime	PPT and calculation	Illustrate the Methods of labour turnover , wage system and control		
	Allocation and Apportionment of overhead- meaning, methods and its accounting	Types of overhead, collection and apportionment of overhead	PPT and calculation			



	Absorption of Overheads- meaning and methods	Concept of absorption on department and tehn on product, different methods of absorption.	PPT and calculation	over idel time and overtime	Material wastage and its Accounting Treatment
SEPTEMB ER- OCTOBER	UNIT III Unit Costing: Meaning, Importance, and preparation of cost sheet	Concept of prime cost, work cost, cost of production and cost of goods sols and sales , finding out tender price	PPT and calculation	Compute and analyze the cost of different industries	
	Operating costing: meaning and Types of operation, transport costing	Objectives of transport costing, absolute and commercial tonne km. Passenger km	PPT and calculation		
	Hotel costing, Hospital costing, Cinema Costing, Power House Costing.	Hotel room days . concept o f utility ratio.	PPT and calculation		


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SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)

BBA I (SEMESTER I)

QUANTITATIVE TECHNIQUES FOR MANAGEMENT -I (BBA 104)

Max. Marks:100(Ext:70 and Int:30)

Min. Marks:40(Ext:28; Int:12)

Credit: 04

COURSE PLAN

SEM I Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
SEM I JULY	UNIT I Assignment: Meaning , Need, unbalanced Assignment, prohibited Assignment, Optimisation of Assignment.	Concept and use of Assignment technique into business problem	Computation	Identify the concepts of Assignment and Game theory and its use in business problem.	<u>Knowledge Based</u> -What is Assignment? -Illustrate the types of strategy available to player?	Knowledge--60 Understanding-30 Higher Order-10
	Game theory: Need, Starategy, Pay off matrix, types of game and their solution, pure and mixed strategy.	Concept of player and its strategy, Minimax and Maximin strategy, concept of saddle Point	Compuattions		<u>Understanding Based</u> -Compare the different typres of Game theory problem and its solution	
		Graphical solution into m*n agme	Computation		-Classify the different types of matrix	
AUGUST	UNIT II Matrices: meaning, types of different matrices, Addition, Multiplication aqnd substraion of Two Matrices.	Matrix formulation, concept of different matices	PPT and calculation	Illustrate the Typoes of different Matrix and its udse in business problem.	<u>Higher Order Thinking Skills Based</u> -Justify the Need of LPP	
	Basic operations on matrices, Minor and cofactor of Matrcies, Ad joint of Matrices, Determinant of Matrices	Computation of minor and co factors of matrix	PPT and calculation		-Critically Evaluate the concepts of Objective function	
	Solution of system of linear Equation.	Concept of Cramer Rule and reduction method	PPT and calculation			



					and Constraints	
SEPT TO OCT.	UNIT-III Concept of Linear Programming problem, use and limitations of LPP, Formulation of LPP in to Mathematical form, graphical Solution of LPP, feasibility of solution	Need and Advantage of LPP, concept of Objective function and Constraints		Formulate A LPP from given business problem and its solution from Graph.		

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B.Com II (SEMESTER III)
Accounts and Finance -I (PAPER I) (Com-301)

(Corporate Accounting)

Max. Marks:100(Ext:70 and Int:30)

Min. Marks:40(Ext:28; Int:12)

Credit: 04

COURSE PLAN

SEM III Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
SEM I JULY	Issue of shares, Forfeiture of shares, redemption of Preference shares	Concept of IPO and book Building concept, methods of redemption of share and their impact on shareholders fund	Prospectus , MOA and AOA, Journal Entries	Identify the concept of IPO, FPO and Book building Process in the light of companies Act 2013.	<u>Knowledge Based</u> -What is IPO and FPO? -Illustrate the different Types of Shares?	Knowledge--50 Understanding-35 Higher Order-15
AUGUST	Purchase of Business, underwriting of shares	Concept of purchase consideration, understanding the concept of pre and post acquisition profit	PPT and Computations	Computation of purchase Consideration	<u>Understanding Based</u> -Compare pre and post acquisition of business profits -Classify the capital reduction?	
	Internal reconstruction	Concept of Capital reorganization scheme. Scheme of capital reduction,	PPT and Computations			
SEPTEMBER- OCTOBER	Amalgamation and Issue of debentures	Concept of merger, acquisition and takeovers, AS-14 conditions for merger, computation of purchase consideration by different methods,	PPT and Computations	Compare Amalgamation and internal reconstruction and Evaluate PC	<u>Higher Order Thinking Skills Based</u> -Justify the Need of Merger of two companies.	



		inter company transactions				
	Redemption methods of debentures	Concept of redemption, Ex-interest and Cum interest price, open market operation, concept of sinking fund and its uses.	PPT and Computations		-Critically Evaluate the concepts of redemption of debentures.	

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BBA II (SEMESTER III)

COST ACCOUNTING - (BBA-304)

(Cost Accounting)

Max. Marks:100(Ext:70 and Int:30)

Min. Marks:40(Ext:28; Int:12)

Credit: 04

COURSE PLAN

SEM I Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
SEM I JULY	UNIT I Cost Concept, cost , costing , cost Accounting and Cost Accountancy Importance of costing, Classification of Cost	Cost Accounting Standards	PPT, Chart	Identify the concepts of origin of Cost Accounting , its techniques and Methods	<u>Knowledge Based</u> -What is Cost? -Illustrate the different Tupes of Cost?	Knowledge--50 Understanding-35 Higher Order-15
	Techniques and Methods of Costing, Material Control, Stock Levels, Material losses and its control, Stores Ledger	Cost Sheet Formation	Preparation of Manufacturing Account		<u>Understanding Based</u> -Compare the Cost, Costing and Cost Accounting -Classify the different types of Cost?	
		Issue Mechanism of Material	Formats and Standard documents of Material		<u>Higher Order Thinking Skills Based</u> -Justify the Need of Cost Accounting -Critically Evaluate the concepts of Material wastage and	
AUGUST	UNIT II Accounting OF LABOUR, methods of labour turnover, wage system and its controlling techniques	Wage concept, components of wage, attendace mechanism, control over idle time and overtime	PPT and calculation	Illustrate the Methods of labour turnover , wage system and control over idel time		
	Allocation and Apportionment of overhead- meaning, methods and its accounting	Types of overhead, collection and apportionment of overhead	PPT and calculation			
	Absorption of Overheads-	Concept of absorption	PPT and			



	meaning and methods	on department and tehn on product, different methods of absorption.	calculation	and overtime	its Accounting Treatment	
SEPTEMBER- OCTOBER	UNIT III Unit Costing: Meaning, Importance, and preparation of cost sheet.	Concept of prime cost, work cost, cost of production and cost of goods sold and sales, finding out tender price	PPT and calculation			
	Operating Costing	Objectives of transport costing, absolute and commercial tonne km. Passenger km	PPT and calculation			
	Process and Contract costing	Concept of Process costing, Normal and Abnormal loss and Gain, computation of Normal cost per unit. Concept of Different types of contract and their revenue recognition.	PPT and calculation			

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BBA II (SEMESTER III)

ACCOUNTING SOFTWARE LAB - (BBA-306)

Max. Marks:100(Ext:70 and Int:30)

Min. Marks:40(Ext:28; Int:12)

Credit: 04

COURSE PLAN

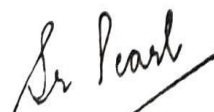
SEM I Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
SEM I JULY	UNIT I Need and importance of computerized Financial Accounting	Role of Computer in Accounting and its advantages.	PPT and Live Example showed company creation	Identify the concepts of origin of Accounting Software Like tally, busy and Marg	<u>Knowledge Based</u> -define Computerized financial Accounting? -Illustrate the different Types of accounting like accounts only or accounts with inventory.	Knowledge--50 Understanding-35 Higher Order-15
	Creation of company under tally, creation of groups and ledger, display of various reports	Handling of Tally Software in real environment of accounting.	PPT and Live Example showed ledger and group creation			
			PPT and Live Example			
AUGUST	UNIT II Accounting of Inventory with accounts, godown management, Inventory vouchers, Unit of measurement, display of various inventory reports	Maintainance of Accounting Books with inventory vouchers , Concept of unit of Measurement, Stock Valuation	PPT and Live Example showed merger of financial books with inventory vouchers	Illustrate the Methods of Accounting with inventory.	<u>Understanding Based</u> -Compare the Accounting vouchers and inventory vouchers. -Classify the Groups and ledgers	
SEPTEMBER- OCTOBER	UNIT III Payroll Management: Need and importance , creation of	Concept of Employee Group and Master , Components of Salary,	PPT and Live Example showed creation			
				Compare	<u>Higher Order Thinking Skills Based</u>	



	Employee group, Master group. Creation of Components of Salary, Leave record	salary voucher, Attendance Mechanism	of employee group, attendance record, various types of leaves	different salary structure under different department. Computation of Attendance and with their help	-Justify the Need of Pay Roll Accounting -Critically Evaluate the concepts payroll vouchers with the help of Tally.
	Salary voucher and its processing.	Concept of salary slip, wage reports	PPT and Live Example	processing of salary voucher, wage sheet, salary slip and other reports.	


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BBA III (SEMESTER V)

COMPUTERIZED FINANCIAL ACCOUNTING - (BBA-501)

Max. Marks:100(Ext:70 and Int:30)

Min. Marks:40(Ext:28; Int:12)

Credit: 04

COURSE PLAN

SEM I Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
SEM I JULY	UNIT I Need and importance of computerized Financial Accounting	Role of Computer in Accounting and its advantages.	PPT and Live Example showed company creation	Identify the concepts of origin of Accounting Software Like tally, busy and Marg	<u>Knowledge Based</u> -define Computerized financial Accounting? -Illustrate the different Types of accounting like accounts only or accounts with inventory.	Knowledge--50 Understanding-35 Higher Order-15
	Creation of company under tally, creation of groups and ledger, display of various reports	Handling of Tally Software in real environment of accounting.	PPT and Live Example showed ledger and group creation		<u>Understanding Based</u> -Compare the Accounting vouchers and inventory vouchers. -Classify the Groups and ledgers	
			PPT and Live Example		<u>Higher Order Thinking Skills Based</u>	



					<p>-Justify the Need of Pay Roll Accounting</p> <p>-Critically Evaluate the concepts payroll vouchers with the help of Tally.</p>	
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B.Com III (SEMESTER V)
ACCOUNTS & FINANCE –I (PAPER I) (COM-501)

(INCOME TAX LAWS-I)

Max. Marks:100(Ext:70 and Int:30)

Min. Marks:40(Ext:28; Int:12)

Credit: 04

COURSE PLAN

SEMV Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
SEM I JULY	Introduction of income Tax Act, 1961, Definitions, Residential Status and scope of income	Need of Direct taxes, Concept and Administration of income Tax Act, Taxability of income on the base of residential Status	PPT and Demonstration of income Tax Act and Rules	Identify the need of income Tax in India and its scope.	<u>Knowledge Based</u> -What are Direct and Indirect taxes? -Illustrate the different Types of residential Status.	Knowledge--40 Understanding--40 Higher Order--20
AUGUST	Income from Salary head, Income from house Property	Definition of Salary and its components as per Income Tax Act, 1961, Concept of Allowances and Perquisites and their taxability, Concept of Deemed ownership and types of house property and their taxability.	PPT and computations, Form No 16	Compute Income from Salary and rental income as per the provisions of income Tax Act, 1961	<u>Understanding Based</u> -Compute the income from Salary and Income from house Property. -Classify the types of House property? <u>Higher Order Thinking Skills Based</u> -Determine the Capital Gain	
SEPTEMBER- OCTOBER	Income from business or Profession, Income from Capital gain, Income from	Concept of Business, profession and Vocation, types of	PPT and computations. Showed business	Compare Business and professional		



	Other sources and Deemed income	business income, Allowed and disallowed expenses, presumptive Income concept. Concept of capital Assets, types of capital assets and capital gain, concept of transfer and holding cost, special situation of capital gain, exemptions u/s 54 to 54GG. Types of income covered under Income from other sources, concept of grossing up under different situation. Concept of clubbing of income.	profit computation through profit and loss account and balance sheet. Real life case of capital gain like Vodafone and hutch.	income and their Computational; procedure. Analyse long term and short term capital Gain. Evaluate the concept of grossing up of income after TDS.	-Critically Evaluate the concepts of Income of other person clubbed into income from other person. Analyse exemptions available to assessee u/s 54 to 54GG	

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B.Com I (SEMESTER II)/Hons

SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)

ACCOUNTS & FINANCE -I (COM-102/COMH-101)

(Cost Accounting)

Max. Marks:100(Ext:70 and Int:30)

Min. Marks:40(Ext28; Int:12)

Credit: 04

COURSE PLAN

SEM I Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
SEM I DEC-JAN	UNIT I Job Costing Batch Costing- concept, need , computatio	Concept of Job and Batch costing and Computation of cost per job and per batch	PPT, Chart	Identify the concepts of Job and batch Costing and its comparison.	<u>Knowledge Based</u> -What is Optimum Batch QUANTITY? -Illustrate the different types of cost involved in contract costing.	Knowledge--60 Understanding-30 Higher Order-10
	Contract costing, valuation of WIP, Complete and Incomplete contract, contract Nearly completion	Preparation of contract Account, Recognition of profit in case of incomplete contract and contract nearly completion.	Preparation of Manufacturing Account		<u>Understanding Based</u> -Compare the Normal and Abnormal loss	
	Process Costing: Cost of each process, treatment of Normal Loss, Abnormal loss, and Abnormal gain, By- Product and joint Product, Inter Process profit	Concept of Different process and preparation of process account, concept of Split off point, Reverse cost method.	Formats and Standard documents of Material		<u>Higher Order Thinking Skills Based</u> -Justify the Need of Integration of Books of Accounts. -Critically Evaluate the concept of profit reconciliation.	
FEB	UNIT II Need and Scope of Standard Costing, techniques	Concept of standard costing and performance analysis.	PPT and calculation	Illustrate the Methods of Material and		
	Variance Analysis-Material, labour,	Types of variance and their computations.	PPT and calculation			



MARCH	UNIT III Cost Records: Non-Integrated System, Meaning & Features; Ledgers Maintained; Accounts prepared; General/Cost Ledger Adjustment Account; Meaning of Closing Balance in Various Accounts.	Concept of Cost books, General ledger and various accounts.	PPT and calculation	Labour variance.		
	Integrated System: Meaning, Features, Advantages and accounting entries.	Journal Entries under Integrated System.	PPT and calculation	Compute and analyze the Cost records and critically evaluate the profit reconciliation statement.		
	Reconciliation of Cost and Financial Statements: Introduction, meaning, Reasons for difference in profits disclosed by Financial Accounts and Cost Accounts, Objectives, Procedure, Format, Preparation of Reconciliation Statement in various situations and Memorandum Reconciliation account.	Concept of Reconciliation, Causes for difference in profit between Cost and Financial Accounting, Preparation of reconciliation statement.	PPT and calculation			

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SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)

BBA I (SEMESTER II)

BUSINESS REGULATORY FRAMEWORK - (BBA -)

Max. Marks:100(Ext:70 and Int:30)

Min. Marks:40(Ext28; Int:12)

Credit: 04

COURSE PLAN

SEM I Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
SEM I DEC TO JAN	UNIT I Contract Act 1872: Meaning of contract, classification, offer and acceptance, Capacity of parties to contract , free consent, Consideration, Legality of object, Agreements declared void, performance of contract.	Concept of Business laws, Competency of parties,	PPT and Contact Note	Identify the concepts of contract, free consent, capacity of contract.	<u>Knowledge Based</u> -What is Agreement? Define Minor. <u>Understanding Based</u> -Compare the different types of Goods <u>Higher Order Thinking Skills Based</u> -Justify the Need of LLP	Knowledge--60 Understanding-30 Higher Order-10
	Discharge of contract	Various modes of discharge of contract	Remeides			
FEB	UNIT II Sale of Goods Act 1930: Formation of contracts of sale, Goods and their classification, price, conditions and warranties.	Concept of Sale and Agreement to Sale	PPT and Sale Agreement	Illustrate the Types of Goods and deliveries.	-Critically Evaluate the concepts of partnership firm and its registration.	
		Types of deliveries	PPT			
		Types of Goods	PPT			



MARCH	Unit-III Indian Partnership Act, 1932: Introduction to partnership, formation and Registration of partnership. LLP Act, 2008: Introduction, salient features, Difference between partnership Firm and LLP, Incorporation of LLP, Designated Partners, Advantage and disadvantage of LLP.	Concept of Partnership and partners, types of partners, registration of partners. Concept of LLP and advantage over company. Incorporation of LLP,		Formulate a Partnership firm and LLP		
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B.Com II (SEMESTER IV)
Accounts and Finance -I (PAPER I) (Com-401)

(Corporate Accounting)

Max. Marks:100(Ext:70 and Int:30)

Min. Marks:40(Ext:28; Int:12)

COURSE PLAN

Credit: 04

SEM III Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
SEM I DEC TO JAN	Unit-I Final Accounts of Companies including Managerial remuneration and Disposal of Profit.	Concept of Managerial remuneration as per companies Act, 2013 and computation of disposable profit.	Prospectus , MOA and AOA, Journal Entries	Identify the Concept of Goodwill and Importance eof final accounts.	<i>Knowledge Based</i> -define Goodwill? -Illustrate the different Types of valuation of Goodwill ? Define Limit of Managerial remuneration	Knowledge--50 Understanding-35 Higher Order-15
	Valuation of goodwill – meaning, factors, types, need for valuation of goodwill, methods of valuation of goodwill.	Concept of goodwill, its uses and valuation methods of goodwill.			<i>Understanding Based</i> -Compare pre and post acquisition of business profits -Compute Net woth and pre and post profit?	
FEB	Unit-II Consolidated Financial	Concept of Consolidation of final accounts of Holding and subsidiary company as per AS- 21,	PPT and Computations		<i>Higher Order Thinking Skills</i>	



Statements: Definition of Holding and subsidiary Company, Advantages and Disadvantages From Holding company, Computation of Pre and Post Acquisition Profit, accounting for dividend, Receipt of Bonus shares from Subsidiary Company, Accounting Treatment for losses of Subsidiary Company, Drafting of Consolidated Balance Sheet and Consolidated Profit & Loss Account with one Subsidiary, .

concept of Net worth and pre and post acquisition profit.

Preparation of consolidated balance sheet and profit and loss account.

Based
-Justify the Need of Liquidation of companies
-Critically Evaluate the concepts of Lease accounting..

Computation of EPS as per AS-20

Concept of basic and diluted EPS as per AS-20 and their calculation

PPT and Computations

MARCH

Unit-III

Accounting for Liquidation of Companies: Introduction, Modes of winding up, Statement of Affairs

Concept of Winding up of companies, types of winding up, preparation of statement of Affairs, concept of definceny, and contributoeirs .

PPT and Computations

Determine Surplus in the hands of liquidator.

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BBA II (SEMESTER IV)

ADVANCED COMPANY LAW & SEC. PRACTICE - (BBA-401)

Max. Marks: 100(Ext: 70 and Int: 30)

Min. Marks: 40(Ext:28; Int:12)

Credit: 04

COURSE PLAN

SEM I Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
SEM I DEC TO JAN	Unit-I Key Managerial Personnel- Board composition, Managing Director, Whole Time Director, Woman Director, Resident Director, Independent Director, Procedure for Appointment of Directors in a Company, Appointment of First Directors, Appointment of Additional Director, Appointment of Independent Director, Disqualifications for Appointment of Director, Vacation of Office and Removal, Power, Duties and Liabilities of Directors.	Concept of Managerial personnel, Appointment of various directors	PPT, Chart	Identify the concepts of Directors and power duties and liabilities.	<u>Knowledge Based</u> -Who can become director? -Illustrate the different Types of directors? <u>Understanding Based</u> -Compare the meetings. -Classify the board meetings <u>Higher Order Thinking Skills Based</u> -Justify the Nee of MCA-21	Knowledge--50 Understanding-35 Higher Order-15
	Company Meetings- Notices , Quorum, Agenda, Resolutions.	Importance of meeting , agenda and quorum.	PPT and Drafting of Notice and			

	Minutes. Provision regarding Annual General meeting, Extraordinary General Meeting, Class Meeting and Board Meeting.		agenda		-Critically Evaluate the concepts of MCA with the help of Companies Act 2013.	
		Issue related to adjournment	Format of Meeting and agenda, proxy			
FEB	UNIT II Auditors- Qualification and disqualification of Auditors, Procedure for Appointment/re-appointment, resignation and removal of Statutory Auditors, Power and duties of Auditors. Company Secretary: Appointment, Qualifications, Functions, Role and Responsibilities, Position, Statutory duties and removal of Company Secretary. E-Filing- E-Governance and MCA-21, Scope of E-Governance, Operational aspects of MCA-21: launch of MCA-21, E-forms, DIN, CIN, GLN, Digital Signature Certificate, front office and Back Office, STP forms, Non STP documents. Substantial benefits	Importance of Auditors and their Appointment process Concept of power and duties of auditors Object of MCA-21	PPT and practical example.	Illustrate the Methods of labour turnover, wage system and control over idle time and overtime		
	MCA-21, Scope of Filing E-Forms, important terms used in	Concept of different E-forms with pre check	PPT and calculation			

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B.Com III (SEMESTER V)
ACCOUNTS & FINANCE –I (PAPER I) (COM-501)

(INCOME TAX LAWS-II)

Max. Marks:100(Ext:70 and Int:30)

Min. Marks:40(Ext:28; Int:12)

Credit: 04

COURSE PLAN

SEM Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
SEM I DEC -JAN	Unit-I Set- off and carry forward of losses.	Concept of tax planning through Set- off and carry forward	PPT and Demonstration of income Tax Act and Rules	Identify the need of set -ff and carry forward on losses.	<u>Knowledge Based</u> -What IS Casual Loss? -Illustrate the difference of losses.	Knowledge--40 Understanding-40 Higher Order Thinking Skills-20
	Deduction from gross total income. Aggregation of clubbing of income. Computation of Total Income.	Understanding of various deduction from GTI u/s 80C to 80U			<u>Understanding Based</u> -Compute Deductions ? <u>Higher Order Thinking Skills Based</u>	



FEB	Unit-II Assessment of Individuals, Assessment of Hindu Undivided Family, Assessment of partnership firms Preparation of Return	Determination of Total Income and Tax liability of Individual and HUF Computation of Book Profit and Total income of firm and remuneration to	PPT and computations	Compute Income from different head for individual and HUF as per Income Tax Act, 1961	-Determine the Total income of Individual and HUF. -Critically Evaluate the concepts of Assessment
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	of Income.Agriculture Income.	partners.			procedure , TDS and Advance payment of Tax.
MARCH	Unit-III Assessment procedure, Provisions regarding deduction of tax at source and advance payment of tax.	Understanding of various ITR forms as per capacity of assessee Concept of TDS and its provision. Importance of Advance Tax for economic growth.	PPT and computations. Showed business profit computation through profit and loss account and balance sheet. Real life case of capital gain like Vodafone and		

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