

# ST. JOSEPH'S COLLEGE, HASSAN

(Affiliated to the University of Mysore)

## LESSON PLAN 2018-2019

**BUSINESS TAXATION - II (6 Hours per week)**

**CLASS : IV SEM B.COM**

**Prepared by:**

**Pradeep Kumar V**

**Objectives of the Subject:** *To introduce the student with Income tax and its implementation.*

<b><i>UNIT/ SESSION/ HOURS (TIME REQUIRED)</i></b>	<b><i>TOPICS FOR STUDENT PREPARATION (INPUT)</i></b>	<b><i>PROCEDURE (PROCESS)</i></b>	<b><i>LEARNING OUTCOME (OUTPUT)</i></b>	<b><i>ASSESSMENT</i></b>
<b>MODULE 1: Depreciation &amp; Capital Gain 18 Hr.</b>	Depreciation – meaning, computation of depreciation. Capital gain types and problems on U/S 54-54GB	Lecture Discussion Case Study Analysis.	To understand Concepts of Depreciation and Capital gain with particle application	Concept based case building, Descriptive Test, MCQ
1 <sup>st</sup> CIA				
<b>MODULE 2: Income from other sources 12 Hrs.</b>	Income from other sources (problems) and set off carry forward of losses	Lecture Discussion Case Study Analysis.	To understand what are all income from other sources different types exempted income and carry forward of losses	Concept based case building, Descriptive Test, MCQ

<b>MODULE 3: Assessment of Individual 12 Hrs.</b>	Assessment of Individual application of deduction u/s 80C to 80U	Lecture Discussion Case Study Analysis.	How to calculate income tax of An Individuals and what are all the software available for it	Concept based case building, Descriptive Test, MCQ
2 <sup>nd</sup> CIA				
<b>MODULE 4: Assessment of Partnership firm 12 Hrs.</b>	Assessment of partnership firm computation of tax liability of firm and related forms	Lecture Discussion Case Study Analysis.	To understand the computation of firm total income and tax liability	Concept based case building, Descriptive Test, MCQ
<b>MODULE 5: Assessment of Company 12 Hrs.</b>	Assessment of company – residential status and computation of tax liability	Lecture Discussion Case Study Analysis.	To understand the computation of Company total income and tax liability	Concept based case building, Descriptive Test, MCQ
3 <sup>rd</sup> CIA				
<b>MODULE 6: Advance payment of tax 9 Hrs.</b>	Advance payment of tax & interest u/s 234A, 234B, 234C, TDS	Lecture Discussion Case Study Analysis.	To understand IT rules for calculating interest and penalty for delay payment of tax	Concept based case building, Descriptive Test, MCQ

**MODULE WISE LESSON PLAN**

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**Subject: BUSINESS TAXATION - II**

**Lecture Hours: 75 Hrs.**

<i>Sl. No.</i>	<i>Unit &amp; Objectives</i>	<i>No. of LH</i>	<i>Methodology/ Instructional Techniques</i>	<i>Evaluation</i>
<b>Module 1.</b>	<b>Depreciation &amp; Capital Gain</b>	<b>18</b>		<b>Question &amp; Answer, Tests</b>
1.	Introduction	2	Lecture	
2.	Basic Concepts	2	Lecture	
3.	Computation of Depreciation	6	Lecture and Illustrations.	
4.	Capital gain Introduction	2	Lecture.	
5.	Problems on Capital gain	4	Lecture and Illustrations.	
6.	Revision	2	Lecture and Illustrations.	
	1 <sup>st</sup> CIA			
<b>Module 2.</b>	<b>Income from other sources</b>	<b>12</b>		<b>Question &amp; Answer, Tests</b>
1.	Introduction and Definition	2	Lecture	
2.	Problems on other sources	6	Lecture and Illustrations.	
3.	Set off and carry forward losses	2	Lecture and Illustrations.	
8.	Revision	2	Questions/ Viva	

<b>Module 3.</b>	<b>Assessment of Individual</b>	<b>12</b>		<b>Question &amp; Answer, Tests</b>
1.	Introduction and meaning	2	Lecture	
2.	Deduction u/s 80C to 80U	3	Lecture and Illustrations.	
3.	Problems on tax liability	5	Lecture and Illustrations.	
4.	Revision	2	Questions/ Viva	
	2 <sup>nd</sup> CIA			
<b>Module 4.</b>	<b>Assessment of Partnership firm</b>	<b>12</b>		<b>Question &amp; Answer, Tests</b>
1.	Introduction and meaning	2	Lecture	
2.	Residential status & provision u/s 40b	2	Lecture and Illustrations.	
3.	Alternate Minimum tax	2	Lecture and Illustrations.	
4.	Problems on Firm	4	Lecture and Illustrations.	
5.	Revision	2	Questions/ Viva	
<b>Module 5.</b>	<b>Assessment of Company</b>	<b>12</b>		<b>Question &amp; Answer, Tests</b>
1.	Introduction and meaning	2	Lecture.	
2.	Different types of company	2	Lecture	
3.	Application Of u/s 80G-80JJA	2	Lecture and Illustrations.	
4.	Problems on Company	4	Lecture and Illustrations.	
7.	Revision	1	Questions/ Viva	

	3 <sup>rd</sup> CIA			
<b>Module 6.</b>	<b>Advance payment of tax</b>	<b>9</b>		<b>Question &amp; Answer, Tests</b>
1.	Introduction	2	Lecture	
2.	Interest u/s 234A, 234B, 234C, & TDS	6	Lecture and Illustrations.	
3.	Revision	2	Questions/ Viva	

### References:

1. **Direct taxation : T N Manoharan**
2. **Direct taxation : Girish Ahuja& Ravi gupta**
3. **Direct taxation : Dr Vinod.k.singania**
4. **Income tax law and practice : Gaur & Narang**
5. **Income tax law : Dinakar pagare**
6. **Income tax law & accounts : Bhagavati Prasad**
7. **Income tax law and accounts : H C Mehrothra**

**Thanking You,  
Yours Faithfully,  
Pradeep Kumar V**