**Lesson Plan**

**Name of Assistant Professor: Priti**

**Class and Section: B.Com 3rd Semester**

**Subject: BC 3.3: INCOME TAX LAW AND PRACTICE-I**

**Session: 2022-23** **Odd Semester**

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| **Month** | **Topics to be covered** |
| **Aug** | **Introduction:**  **Basic concepts:**Income, agricultural income, person, assesses, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number, Tax evasion, avoidance, and tax planning and tax management. Basis of Charges: Scope of total income, residence and tax liability |
| **Sep** | **Residential status**: Scope of total income on the basis of residential status Exempted income under section 10  **Numerical practice of residential status questions** |
| **Oct** | **Computation of Income under different heads:** Income from Salaries,Profits and gains of business or profession  **Class Room Discussions**  **Assignment-I**  **PPT Presentations** |
| **Nov** | **Computation of Income under different heads**: Income from other sources. Capital gains  **Numerical practice**  **Assignment-II** |
| **Dec** | Income from house property  **Tutorial for problem solving Revisions and Tests**  **Numerical practice of five heads of income.**  **PPT Presentations** |

**Lesson Plan**

**Name of Assistant Professor: Priti**

**Class and Section: B.Com 3rd Semester**

**Subject: BC 3.5(i): INDIAN ECONOMY**

**\Session: 2022-23** **Odd Semester**

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| **Month** | **Topics to be covered** |
| **Aug** | Capitalist, Socialist & Mixed economy. Developed and Developing Economy –Concepts |
| **Sep** | Basic Characteristics of Indian Economy as a Developing Economy.  Comparison of Indian Economy with Developed Economies  Major Issues of Development in India  **Class Test** |
| **Oct** | Structural Shifts with Economic Development in India  Relative importance of Agriculture, Industry and Services  Trade and Development – Classical, Structuralist and Eclectic views.  **Assignment-I**  **Class Room Discussions** |
| **Nov** | Export Promotion and Import Substitution  Trade as an Engine of Growth  **Class Room Discussions**  **Assignment-II**  **PPT Presentations** |
| **Dec** | Terms of Trade and Gains from Trade  **Revisions and Tests** |