**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** |