Sheth T.J. Education Society’s

Sheth N.K.T.T College of Commerce & Sheth J.T.T. College of Arts, Thane(W)

**Teaching Plan (2020-21)**

**Department of Accountancy**

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| Sr. No. | **T.Y. B.Com. Sem – V – Direct Taxes – Income Tax**  |
|  | **Topics** | **No. of Weeks** | **No of Lectures****Per week** | **Total Lectures** |
| 1. | Introduction | 01 | 03 | 03 |
| 2. | Definitions | 01 | 03 | 03 |
| 3. | Basis of Charge | 01 | 03 | 03 |
| 4. | Income Exempted from Tax and Heads of Income | 01 | 03 | 03 |
| 5.  | Salaries | 02 | 03 | 06 |
| 6.  | Interest on Securities | 01 | 03 | 03 |
| 7. | Income From House Property | 01 | 03 | 03 |
| 8 | Profits and Gains of Business or Profession | 02 | 03 | 06 |
| 9 | Capital Gains | 01 | 03 | 03 |
| 10  | Income from Other Sources | 01 | 03 | 03 |
| 11 | Deductions to be made in computing Total Income | 01 | 03 | 03 |
| 12. | Computation of Total Income | 02 | 03 | 06 |
|  | **Total** | **15** |  | **45** |

Prepared by: CA Kanak Jayawant