

Semester III Lecture Plan

Name of the college: Government College of Arts Science & Commerce, Sanquelim						
Name of Faculty: Ms. Pritam S. Naik			Subject: Personal Investment and Tax Planning			
Paper code: COM-234		Program/Course: S.Y.B.Sc		Division:		
Academic year: 2025-26		Semester: III		Total Lectures: 45		
Course Objectives: 1. To acquaint learners with basic aspects of personal investment planning. 2. To familiarize learners with basics of taxation. 3. To impart knowledge and develop skills for effective personal tax planning.						
Expected Course Outcome: 1. Understand personal investment planning. 2. Acquire knowledge and understanding the concepts of taxation. 3. Develop skills for effective personal tax planning. 4. Understand apportionment of income between spouses governed by Portuguese Civil Code u/s 5A.						
Student learning outcome: 1. Understand personal investment planning. 2. Acquire knowledge and understanding the concepts of taxation. 3. Develop skills for effective personal tax planning. 4. Understand apportionment of income between spouses governed by Portuguese Civil Code u/s 5A.						
Month	Lectures From: To:	No. of lectures allotted	Topic, Subtopic to be covered	Exercise and assignments	ICT Tools	Reference books

June	23 June - 28 June 2025	2	Unit 1: Introduction, Importance, Risk vs Return	MCQ, Discussion, Basics worksheet	PPT, Videos	Bhalla, Agarwal
July	30 June - 5 July 2025	3	Savings vs Investment, Power of Compounding, Inflation	Practical sums using Excel	Excel, Graphs	Bhalla, Agarwal
July	7 July - 12 July 2025	3	Setting Goals, Investment Process, Investment Vehicles	Goal Sheet, Investment type quiz	YouTube, Flowcharts	Bhalla, Agarwal
July	14 July - 19 July 2025	3	Investment Strategies, Recap of Unit 1	MCQ, Group Discussion	Case PPT, Google Form	Bhalla, Agarwal
July	21 July - 26 July 2025	3	Unit 2: Meaning of Tax, Types, Concepts of Person	Concept mapping	PPT, Mind Map Tool	Ahuja, Gupta
July–Aug	28 July - 2 August 2025	3	Assessment Year, PAN, GTI, Residential Status	PAN sample fill-in form	Income tax website demo	Ahuja, Gupta
August	4 August - 9 August 2025	3	Scope, Heads of Income, Effect of Taxes	Heads classificatio n chart	Tax calculation simulator	Ahuja, Gupta
August	11 August - 16 August 2025	2	Deductions (80C to 80TTB), Chapter VI-A	Deduction case problems	Budget video, Chart templates	Ahuja, Gupta
August	18 August - 23 August 2025	3	Computation of Total Income, Tax Rates	MCQ, Income Computation Worksheet	Excel Computation	Ahuja, Gupta
—Holiday	26 August - 1 Sep 2025	0	— Ganesh Holidays —	—	—	—

September	2 September - 6 September 2025	2	Old vs New Regime, Tax Liability	Comparative analysis table	Tax regime explainer video	Ahuja, ICAI
September	8 September - 13 September 2025	3	ITR Types, Filing Steps, Revision of Unit 2	Practice ITR Form	Income Tax Portal	Ahuja, ICAI
September	15 September - 20 September 2025	3	Unit 3: Introduction, Objectives of Tax Planning	Personal tax planning statement	PPT, Video	Singhania, Dubey
September	22 September - 27 September 2025	3	Tax Saving Schemes, Factors, Tax Avoidance & Evasion	Case Study: GAAR vs Evasion	Legal video discussion	Dubey, Devi
September –Oct	29 September - 4 October 2025	2	Difference between Planning/Evasion + Portuguese Code	Group Presentation	Law portal screen recording	Dubey, Goa Law Portal
October	6 October - 11 October 2025	2	Revision of all Units + Seminar	Mock Test, Viva	Google Forms, Quizizz	All references above

Assessment Rubrics

Component	Max Marks
ISA 1	7.5
ISA 2	7.5
Practical	
Project	
Semester End Exam	60

Ms. Pritam S. Naik
Assistant Professor in Commerce