

SARDAR PATEL UNIVERSITY

(Effect from June, 2021-22)

M.COM. (BUSINESS STUDIES) SEMESTER-II		
Paper Code	Title of the Paper	Total Credit
PB02ECOM55	DIRECT TAX PLANNING- II	4

Course Objectives	<ul style="list-style-type: none"> To impart knowledge of Corporate Tax Planning in key decision making areas. To create understanding about how to take Managerial Decisions in tax planning. To aware students about latest development in tax planning.
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Course Description		
Unit	Description	Weightage
1.	Introduction to Tax Management Concept of Tax Planning, Tax Avoidance and Tax Evasion, Tax Management, Objectives of Tax Planning, Factors on the basis of which Tax Planning is done., Corporate Taxation and Dividend Tax, Tax planning hints as per latest budget provision.	25%
2.	Tax Planning and Financial Management Decisions Tax Planning through Capital Structure Decision, Tax Liability of Dividend, Tax Planning via Bonus Shares, Employees Remuneration	25%
3.	Tax Planning and Managerial Decisions Own or Lease, Make or Buy Decisions, Sale of Assets Used for Scientific Research, Repair, Replacement, Renewal or Renovation, Shutdown or Continue Decisions.	25%
4.	Business Reorganization and latest development Legal aspects of amalgamation as per companies act., Amalgamation, Demerger and slump sale under income tax act- various Provision, tax concession available in each case., Tax provisions relating to free trade zones, infrastructure sector and backward areas; Tax incentives for exporters. (all latest development)	25%

Note: All latest development in the above topic should be covered

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	Lecture, Assignment, Quiz, Seminars
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Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
1.	Understand tax management concepts and evaluate the tax planning tools.
2.	Knowledge about the various financial management Decision of the companies related to tax planning.
3.	Ability to calculate tax of firm and companies.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Ahuja Girish and Gupta Ravi., “ <i>Simplified Approach to Corporate Tax Planning and Management</i> ” , New Delhi, Bharat Publication,.
2.	Singhania V. K., “ <i>Direct Taxes – Law and Practices</i> ” , New Delhi, Taxmann Publication
3.	Ahuja Girish and Gupta Ravi., “ <i>Direct Taxes- Law and Practices</i> ”, New Delhi, Bharat Publication,.

On-Line Resources available that can be sued as Reference Material

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Students can opt Subject: Corporate Tax Planning (43) of SwaymPlatfrom for SEM I and II Examination for code for PB01ECOM25 and PB02ECOM25four credits of Introduction to GST By Anirban Ghosh, Netaji Subhas Open University.