

C P PATEL AND F H SHAH COMMERCE (AUTONOMOUS) COLLEGE, ANAND

(Managed by SARDAR PATEL EDUCATION TRUST, ANAND)

AFFILIATED TO SARDAR PATEL UNIVERSITY, V V NAGAR

An ISO 9001 2015 Certified / An ISO 14001-2015 Certified / An ISO 21001-2018 Certified
GUJARAT INSTITUTIONAL RATING FRAMEWORK (4 STAR)

AAA Reaccredited CGPA 3.56 – GRADE **A⁺** KCG-Dept of Edu. Govt of Gujarat-April 2017

NAAC Reaccredited - CGPA 3.30 - GRADE **'A⁺'** UGC – MHRD, Govt of India – June 2022

Syllabus as per NEP 2020 with effect from the Academic Year 2023-2024

Master of Commerce (MCOM)

Semester - II

Course Code	PG02ECOM05	Title of the Course	DIRECT TAX PLANNING- II
Total Credits of the Course	04	Hours per Week	04

Course Objectives	➤ To make the students to identify the basic concepts, definitions and terms related to Tax Management.
	➤ To make the students to determine the tax planning and decision regarding to Financial Management.
	➤ To make the students to understand the tax planning and take managerial decision Management.
	➤ To make students to know about Legal aspects of amalgamation as per companies act

Course Content		
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 %

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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	<ul style="list-style-type: none">➤ Direct Lecture➤ Power Point Presentations➤ Seminars➤ Students Presentations and➤ Questions-Answers during lectures.
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	External Examination	70%

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

Course Outcomes: Having Completed this Course, the Learners will be able to Understand/Analyse and Learn	
1.	Tax management concepts and evaluate the tax planning tools.
2.	About the various financial management Decision of the companies related to tax planning.
3.	To calculate tax of firm and companies.

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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., “Simplified Approach to Corporate Tax Planning and Management” , New Delhi, Bharat Publication,.
2	Singhania V. K., “Direct Taxes – Law and Practices” , New Delhi, Taxmann Publication
3	Ahuja Girish and Gupta Ravi., “Direct Taxes- Law and Practices” , New Delhi, Bharat Publication,.

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

Mooc:

Students can opt Subject: Corporate Tax Planning (43) of Swaym Platform for SEM I and II Examination for code for PB01ECOM25 and PB02ECOM25 four credits of Introduction to GST By Anirban Ghosh, Netaji Subhas Open University.
