

SARDAR PATEL UNIVERSITY
Programme: MCOM
Semester: III
Syllabus with effect from: June 2014

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| Course Code: PB03ECOM01 | Total Credits: 5 |
| Course Title: Corporate Tax Planning | |

| Unit | Description in detail | Weightage (%) |
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| 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 | 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: 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. | 25 % |

Basic Text & Reference Books:

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

