

# B.COM. SEMESTER – 5

<b>4</b>	<b>DSE – 3</b>	<b>Corporate Tax Planning - 1</b>
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Name of the Course: **Corporate Tax Planning - 1**  
 Course credit: **03**  
 Teaching Hours: **45 (Hours)**  
 Total marks: **100**

**Objectives:**

To provide Basic knowledge of corporate tax planning and its impact on decision-making

Unit	Content	No. of Lectures
1	<b>CORPORATE TAX PLANNING – 1:</b> <ul style="list-style-type: none"> <li>- Introduction</li> <li>- Tax planning with reference to specific management decisions:</li> <li>- Computation of Tax for Make or buy decisions</li> <li>- Computation of Tax for Own or lease decisions</li> <li>- Computation of Tax for Repair or Replace</li> <li>- Practical Questions</li> </ul>	11
2	<b>CORPORATE TAX PLANNING – 2:</b> <ul style="list-style-type: none"> <li>- Introduction</li> <li>- Tax planning with reference to financial management decision:</li> <li>- Capital structure</li> <li>- Shut down of continue</li> <li>- Repair replacement and renewal</li> <li>- Practical Questions</li> </ul>	12
3	<b>INTRODUCTION TO CORPORATE TAX PLANNING:</b> <ul style="list-style-type: none"> <li>- Introduction</li> <li>- Meaning-concept of Corporate Tax and Corporate Tax Planning</li> <li>- Corporate Tax in India</li> <li>- Corporate Tax Structure and Authority</li> <li>- Tax Planning V/S Tax Management</li> <li>- Tax Evasion and Tax Avoidance</li> </ul>	11
4	<b>TERMINOLOGY CORPORATE TAXATION:</b> <ul style="list-style-type: none"> <li>- Introduction</li> <li>- Classification of Companies in India [only for tax purpose]</li> <li>- Residential status of companies</li> <li>- Tax Incidence and Taxation of companies</li> <li>- Tax on Distributed Profits [Bases of the charges]</li> <li>- Rate of Dividend and Dividend tax not deductible</li> </ul>	11
<b>Total Lectures</b>		<b>45</b>



**SUGGESTED READINGS AND REFERENCE BOOKS:**

1. Vinod K. Singhania and Monica Singhania, Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. Shuklendra Acharya and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law
4. Publication, Allahabad.
5. D.P. Mittal, Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.
6. IAS – 12 and AS – 22.
7. T.P. Ghosh, IFRS, Taxmann Publications Pvt. Ltd. New Delhi.

**Note: Latest Editions of the above books may be used.**

