



Dr. V. N. Bedekar Institute of Management, Thane
Teaching Plan (MMS/PGDM)
Academic Year (2016-2017)

Programme Name: MMS / PGDM: PGDM

Name of the Course: Fiscal Policy and Corporate Tax Planning

Maximum marks: 100

No. of Sessions: 15

Name of the Faculty: CA Vikram Menda

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Learning Objectives:

- An MBA (especially the one who is specialising in Finance) needs to have a macro-understanding of how government policies (such as the annual budgets) really affect businesses at the ground-level.
 - In this subject, we will start from the basis of Fiscal Policy and related concepts. Thereafter we shall gradually delve into advanced issues such as - Impact of Fiscal Tax Planning on Fiscal Deficit and Surplus.
 - As an MBA professional, one is expected to not only have an understanding of Taxation but also be able to do tax planning for his/her employer or client company.
 - Here, we shall cover the several concepts in Corporate Taxation, and deep-dive into some of the important must-know sections in Income Tax and other taxes, such that the students are able to handle such issues in their practical lives.
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Reference Books:

- Indian Economy – Prof Agarwal (Chapters pertaining to Fiscal Policy)
 - Corporate Tax Planning – Dr.Singhania
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Plan:

Session No	Topics to be covered	Books referred/ Recommended/ References-Print/Articles/ News/Research papers/ Online database/ Software /Simulations used	Learning outcomes	Evaluation of Students understanding by MCQs, Quiz, Short Test
1	Direct and Indirect Taxes as Major Revenue in Government Budgets	Indian Economy – Prof Agarwal	The students will have a macro-understanding of how government policies (such as the annual budgets) really affect businesses at the ground-level.	To ensure better understanding among students, we shall have: <ul style="list-style-type: none">▪ Class Participation▪ Quiz▪ Internal tests containing MCQ's
2	Fiscal Budget & Tax Policy	Business journals and newsletters		
3	Taxes as Quantitative Measures to Promote Domestic Industry and Exports	Economic Times and Mint newspapers		
4	Central & State Level Taxes			
5	State and Monetary Policy for Regulating Inflation for Boosting Economic Growth			
6	Tax Subsidies (Direct, Indirect, Cross, etc.)			



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7	Company as Taxable Entity – Distinguishing Features, when compared with other Taxable Entities.	<p style="text-align: center;">Corporate Tax Planning – Dr.Singhania</p> <p style="text-align: center;">Business journals and newsletters – especially the Chartered Accountant journal</p> <p style="text-align: center;">For latest cases / disputes in taxation, we shall refer the BCA journal</p>	<p>The student shall not only have an understanding of Taxation but also will be able to do tax planning for his/her employer or client company.</p> <p>Here, we shall cover the several concepts in Corporate Taxation, and deep-dive into some of the important must-know sections in Income Tax and other taxes, such that the students are able to handle such issues in their practical lives.</p>	<p>To ensure better understanding among students, we shall have:</p> <ul style="list-style-type: none"> ▪ Class Participation ▪ Quiz ▪ Internal tests containing MCQ's
8	Study of Specific Sections			
9	Illustrative List of Sections 2gB); 2(18); 115JA; 33Ac; 72 A; 73 Exp; 115-o; 801 A; 79; 40 A; 47 A (To be updated with Annual Finance Act)			
10	Tax Planning for Companies – Under Capital Gains & Under Business Head Taxation of Foreign Company (Brief Overview)			
11	Important Case Law on Tax Planning vis Tax Evasion and other relevant Cases related to Companies			
12	Planning of Corporate indirect taxes (including Customs, Excise, Modvat, Octroi, Sales Tax, Stamp Duty, etc.)			
13	Tax Planning through Specific, Strategic Exercises like Amalgamation and merger			
14	Case Studies and Presentations			
15	Case Studies and Presentations			



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2. Practical Approach : Other activities (Atleast 4 distinct activities)

Sr. No.	Activity Name	Topic Coverd	Learning outcomes	Source
1	Role Play	Tax Planning	Practical application of theory concepts	Corporate Tax Planning - Dr.Singhania
2	Industry Visit			
3	Academic Projects	Fiscal Policy	Better conceptual understanding	Indian Economy - Prof Agarwal
4	Book Review			
5	Group Discussion	Impact of Budget 2016 - Good or Bad for business?	Subject clarity and improvement in communication skills	Financial websites
6	Business Quiz / Business News sharing			
7	Videos / Simulation	Budget 2016	Practical understanding	Budget session
8	Use of Softwares and Labs			
9	Any other activity			



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Evaluation:

I) Internal:

Component	Details	Marks
Class Test	Test covering concepts discussed in class	10
Presentation	GD on Impact of Budget 2016 - Good or Bad for business?	10
Case Study	Fiscal Policy & tax planning	10
Participation	General interaction among students in the class	10
Others		

Signature of Faculty

Signature of the Co-ordinator