

St. Joseph's College of Commerce (Autonomous)
#163, Brigade Road, Bangalore - 560 025
LESSON PLAN

Nischitha .K

Subject Name: TAX PLANNING FOR BUSINESS DECISIONS

Lecture hours: 60

Objective: The course will provide the students a conceptual knowledge and practical insight in understanding the tax planning and management aspects applicable in major business decisions like starting new business or an expansion .

SL NO	UNITS& OBJECTIVES	No. of Lecture Hours	Methodology/ Instructional techniques	Evaluation/ learning confirmation
Module 1	Tax planning with reference to set-up & location of special trade zones	12 HRS		
	Section 10A : newly established undertaking in free trade zones	3 HRS	Lecture through PPT	Question and answers
	Section 10B : newly established hundred per cent export oriented undertaking	3HRS	Lecture through PPT	Question and answers
	Section 10C : Industrial undertakings in North Eastern Region	4 HRS	Lecture through PPT	Question and answers
	Section 80- IB: newly established undertaking in an industrially backward areas	2 HRS	Lecture through PPT	Question and answers
Module 2	Tax planning with reference to set-up & Nature of New Business	13 HRS		
	New business in free trade zones , EOU ,venture capital companies ,infrastructure capital companies	2 HRS	Lecture through PPT	Question and answers
	Telecommunication services , amortization of certain preliminary expenses	3 HRS	Lecture through PPT	Question and answers
	Deductions for expenditure on protecting certain minerals , special reserves	2 HRS	Illustrations and lecture	Question and answers
	Special provisions for computing profits of civil construction ,business of hiring or leasing goods carriages ,retail business	2 HRS	Illustrations and lecture	Question and answers& assignment
	Special provisions : shipping business , operation of aircraft	2 HRS	Problem solving and Lecture	Question and answers& assignment
	Profits and gains from certain industries engaged in infrastructure ,certain states	1 HR	Problem solving and Lecture	Question and answers& assignment
	Profits and gains from business of collecting and processing of bio- degradable waste	1 HR	Lecture	Question and answers
Module 3	Tax planning with reference to Financial Management decisions	15 HRS		

	Capital structure and dividend policy including Sec 194	8 HRS	Lecture (PPT) and Illustrations	Problem solving
	Inter- Corporate dividend and bonus shares (equity and preference shareholders)	7 HRS	Lecture and Illustrations	Problem solving
Module 4	Tax planning in respect of Employees Remuneration	10 HRS		
	remuneration to employees engaged in carrying scientific research ,insurance premium on health , bonus and commission to employees	5 HRS	Lecture through PPT	Question and answers
	Staff welfare schemes , family planning expenditure	2 HRS	Lecture	Question and answers
	Payment of allowances and perquisites ,PF payment and payment of salary to relatives	3 HRS	Lecture	Question and answers
Module 5	Tax planning with reference to specific management decisions	10 HRS		
	Make or buy , own or lease decisions	4 HRS	Lecture and problem solving	Problem solving
	Purchase by installment v/s hire	4 HRS	Lecture and problem solving	Problem solving
	Repair and replace or renewal or renovation	2 HRS	Lecture	Question and answers