

M.Com - I
Semester No. I
901105 Tax Planning and Management-I

Course Content:

Module No.	Topics / Chapters Name	% Weightage
I	Basic Introduction of Different Heads <ul style="list-style-type: none"> • Salary • Business –Profession Income • Capital Gain Income • House Property • Income from other Sources 	25%
II	Tax Planning for Company <ul style="list-style-type: none"> • Definition and types of company • Residential status of company and tax planning • Tax planning relating to capital structure • Dividend policy • Inter corporate dividends and Bonus shares • MAT 	25%
III	Tax planning and Managerial Decisions <ul style="list-style-type: none"> • Concept of tax Planning • Tax planning in respect of own or lease, make or buy, repair, replace, renovation, shutdown and continue decision • Tax avoidance and tax evasions 	25%
IV	Special Tax Provisions <ul style="list-style-type: none"> • Free Trade Zone • Tax incentives for exporters • TDS and tax collected at sources • Advanced tax payment 	25%