



## Course Specifications

<b>Course Title:</b>	<b>Corporate Tax Planning</b>
<b>Course Code:</b>	<b>FIBA 483</b>
<b>Program:</b>	<b>Bachelor in Finance and Banking</b>
<b>Department:</b>	<b>Finance and Baking Department</b>
<b>College:</b>	<b>College of Business Administration</b>
<b>Institution:</b>	<b>Jazan University</b>
<b>Prepared By:</b>	<b>Ghazala Parveen</b>
<b>Course Coordinator:</b>	

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## A. Course Identification

<b>1. Credit hours:</b> 03
<b>2. Course type</b>
a. University <input type="checkbox"/> College <input type="checkbox"/> Department <input checked="" type="checkbox"/> Others <input type="checkbox"/>
b. Required <input checked="" type="checkbox"/> Elective <input type="checkbox"/>
<b>3. Level/year at which this course is offered:</b> LEVEL- 7
<b>4. Pre-requisites for this course (if any):</b> NIL
<b>5. Co-requisites for this course (if any):</b> NIL

### 6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom		
2	Blended		
3	E-learning	50	100
4	Distance learning		
5	Other		

### 7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	35
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify) Study, Assignment, group project	15
	<b>Total</b>	50

## B. Course Objectives and Learning Outcomes

### 1. Course Description

This course focuses on the internal use of corporate tax planning is for managerial purposes. Therefore this course covers a set of topics related to: Tax planning , Tax Evasion and tax management , tax slabs, corporate tax , Employees remuneration. This course is mainly emphasizes use of different corporate tax planning information to take decision for the betterment of the corporate sector organization.

## 2. Course Main Objective

On completion of this course, students will be able to understand:

- Define Corporate tax planning and understand how it is used
- Describe the differences between service, direct tax indirect tax and tax system of companies
- Classify tax slabs, tax planning, tax management , tax avoidance
- Prepare an tax percentage / tax amount / taxable amount.
- Calculating the Tax Slabs
- Tax Planning and Tax Management and Tax Avoidance

On the successful completion of the course ,students will be able use tax system and corporate sector information in the strategic decision making of business so as to infer fruitful result

## 3. Course Learning Outcomes

CLOs		Aligned PLOs
<b>1</b>	<b>Knowledge and Understanding</b>	
1.1	Understanding the theory and concept of Tax planning in corporate sector	1.1
1.2	Analyzing the tax practices in the field of tax planning , avoidance and evasion	1.2
1.3	Obtaining the knowledge in the field of tax slabs and differences of tax practices.	1.3
1...		
<b>2</b>	<b>Skills :</b>	
2.1	Applying various equations for corporate tax and retained earnings.	2.1
2.2	Visualizing and analyzing different corporate tax rates in different countries.	2.2
2.3	Demonstrating tax related skills in the area of finance and banking.	2.3
2...		
<b>3</b>	<b>Values:</b>	
3.1	Applying ethical practices in finance and banking with highest level of commitment	3.1
3.2	Practicing Effectively in Tax planning to accomplish a common goal	3.2
3.3		
3...		

## C. Course Content

No	List of Topics	Contact Hours
1	Tax planning	04
2	Tax avoidance	04
3	Tax Evasion	04
4	Tax Management	04
5	Difference between tax planning, avoidance and evasion	04
6	Capital structure and capital mix	05
7	Corporate sector	04

8	BRICS COUNTRIES	05
9	Company tax	04
10	Income tax percentage and calculating the tax percentage	04
11	Tax slabs about tax amount and tax	05
12	Company tax in Indonesia , South Africa and Brazil.	04
<b>Total</b>		<b>50</b>

## D. Teaching and Assessment

### 1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
<b>1.0</b>	<b>Knowledge and Understanding</b>		
1.1	Understanding the theory and concept of tax planning in corporate sector	PowerPoint offline Lectures	Assignment Quiz Mid Term Final Exam
1.2	Analyzing the Tax practices in the field of tax planning, avoidance and evasion	Offline lecture	Question and Answer
1.3	Obtaining the knowledge in the field of tax slabs and differences of tax practices	Offline lecture	Practice Test
<b>2.0</b>	<b>Skills</b>		
2.1	. Applying various equations for corporate tax and retained earnings.	Offline Exam	Assignment Quiz Mid Term Final Exam
2.2	. Visualizing and analyzing different corporate tax rates in different countries.	Offline Lecture	-DO-
2.3	Demonstrating tax related skills in the area of finance and banking	Offline lecture	Practice Test
<b>3.0</b>	<b>Values</b>		
3.1	Applying ethical practices in finance and banking with highest level of commitment	Offline in college	Presentation and Final Exam
3.2	Practicing effectively in tax planning to accomplish a common goal	Offline Lecture	-Business Practical Question.
...			

### 2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Assignment	5 <sup>th</sup> Week	10%
2	Quiz	7 <sup>th</sup> week	10%
3	Online Class Participation and Presentation	9 <sup>th</sup> week	10%
4	Mid Term	11 week	20%
5	Final Exam	Sixteenth week	50%
6			
7			
8			

\*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

## E. Student Academic Counseling and Support

**Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice :**

Department have an arrangement for “Student Counseling Unit” for the each student .Every faculty is encouraged to guide and counsel students on the regular basis

## F. Learning Resources and Facilities

### 1. Learning Resources

<b>Required Textbooks</b>	Name of the book: Tax And Business Strategy: A Panning Approach
<b>Essential References Materials</b>	Material provided by university
<b>Electronic Materials</b>	
<b>Other Learning Materials</b>	Pearson Higher Education Online

### 2. Facilities Required

Item	Resources
<b>Accommodation</b> (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classroom equipped with projector and whiteboard and sufficient seating arrangements.
<b>Technology Resources</b> (AV, data show, Smart Board, software, etc.)	Projector
<b>Other Resources</b> (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	NIL

## G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Sufficiency of resources and facilities for students	Students	Course evaluation survey form
Effectiveness of teaching / learning process	Students	Course evaluation survey form
Effectiveness of teaching / learning process	CRC / QAU / HoD	Course reports / result analysis
Quality of learning Resources	Track leaders / CRC	Review meetings and star rating with suggestions for further modification and improvements
Verifying standards of student	HoD / committee nominated by	Random re-checking of

Evaluation Areas/Issues	Evaluators	Evaluation Methods
achievement / evaluation	HOD	evaluated answer sheets
Achievement of course learning outcomes	Course Teachers / QAU	CLO assessment template that is further verified at course coordinator and QAU level.

**Evaluation areas** (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

**Evaluators** (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

**Assessment Methods** (Direct, Indirect)

## H. Specification Approval Data

Council / Committee	QUALITY COMMITTEE
Reference No.	CS-FIBA483-20212
Date	11 <sup>th</sup> March 2020 – 2021 Semester 2