



MEASI INSTITUTE OF MANAGEMENT CHENNAI-14

Approved by All India Council of Technical Education and
Affiliated to the University of Madras, ISO 9001:2015 Certified Institute

LESSON PLAN

Name of the Course	Tax Management	Lecture	2
Type of the Course	Elective – Finance	Theory	1
Course Code	PMF06	Practical	0
Semester	III & IV	Seminar	1
Maximum Hours	45	Credits	3

Unit. No.	Details	Teaching type	Level	Method	Hours
Unit I	Introduction: Income Tax Law – important concepts -Scheme of Taxation	Understanding	L2	Lecture	1
	types of Taxes, concept, objectives and factors	Understanding	L2	Lecture	1
	Tax free incomes. Filing of Income Tax Returns	Understanding	L2	Lecture	1
	Residential status	Reflective	L3	Analytic	5
Unit II	Heads of Income - Income from Salary	Reflective	L3	Analytic	11
	Income from House property	Reflective	L3	Analytic	5
	Income from Business or Profession	Reflective	L3	Analytic	3
	Income from Capital Gains	Reflective	L3	Analytic	2
	Income from Other Sources	Reflective	L3	Analytic	2
Unit III	Deduction: Deductions u/s 80	Reflective	L3	Analytic	2
	Assessee and Assessment	Understanding	L2	Lecture	1
	Rebates and Reliefs of Income tax	Reflective	L3	Analytic	1
	Appeal and Tax Liability	Understanding	L2	Lecture	2
Unit IV	Corporate Taxation	Reflective	L2	Analytic	2
	Computation of total tax				
	Minimum Alternate tax	Understanding	L2	Lecture	1
Unit V	Set-off and Carry Forward	Understanding	L2	Lecture	1
	Wealth Tax and Other Direct Taxes - Wealth Tax	Understanding	L2	Lecture	1
	Gift Tax	Understanding	L2	Lecture	1
	Rules and Estate Duty Act.	Understanding	L2	Lecture	1
	Assessment of Individuals, Firms	Understanding	L2	Lecture	1
TOTAL HOURS					45



MEASI INSTITUTE OF MANAGEMENT CHENNAI-14

Approved by All India Council of Technical Education and
Affiliated to the University of Madras, ISO 9001:2015 Certified Institute

Note:

Teaching Type	Level	Method
Memory level	L1	Drill, Review and Revision and Asking the question
Understanding level	L2	Lecture method, lecture demonstration method, discussion method, inductive and deductive, exemplification and explanation methods
Reflection level	L3	Problem solving method, investigating projects, Heuristic method, Experimental method, Inquiry oriented method, analytic method