SEMESTER-IV

GANPAT UNIVERSITY									
FACULTY OF MANAGEMENT STUDIES									
Program	MBA	Branch/Spec.	MBA (Financial Services) Elective Subject						
Semester	IV	Version	1.0.0.0						
Effective from Academic Year	2025-26	Effective for the batch Admitted in	June 2025						
Subject code	IVA03STM	Subject Name	**Strategic Tax Management**						
Teaching scheme					Examination scheme (Marks)				
(Per week)	Lecture(DT)		Practical(Lab.)	Total		CE	SEE	Total	
	L	TU	P	TW					
Credit	2	0	0		2	Theory	100		100
Hours	2	0	0		30	Practical			

Objective:
To provide MBA students with a strategic perspective on taxation, enabling them to integrate tax considerations into key corporate decisions to enhance firm value while effectively managing tax-related risks.

Course Outcome:
CO 1: The students will be able to explain the fundamental principles of corporate taxation and its strategic importance in business decision-making.
CO 2: The students will be able to analyze the tax implications of key corporate financing, investment, and compensation decisions.
CO 3: The students will be able to evaluate common international tax planning strategies, including transfer pricing and the use of tax treaties, for multinational corporations.
CO 4: The students will be able to assess the tax impact of major strategic initiatives like M&A and formulate a framework for managing corporate tax risk.

Theory syllabus

Unit	Content	Hrs
1	Foundations of Strategic Tax Management, The Role of Tax in Business Strategy, Core Taxation Concepts: Direct vs. Indirect Tax, Objectives of Corporate Tax Planning, Tax Planning vs. Tax Avoidance vs. Tax Evasion, The Tax Management Framework: Implicit & Explicit Taxes, The Role of the Tax Department in a Corporation.	6
2	Taxation and Core Corporate Decisions, Tax Implications of Business Entity Choice, Capital Structure Decisions: Debt vs. Equity Financing, Investment Decisions: Impact of Depreciation & Tax Incentives, Managerial Compensation Planning: Salary, Bonuses, Stock Options, Tax Considerations in Lease vs. Buy Decisions, Dividend Policy and its Tax Impact.	6
3	International Taxation and Cross-Border Strategy, Principles of International Taxation: Source vs. Residence, Transfer Pricing: Concepts & Strategic Implications, Double Taxation Treaties & Avoidance Mechanisms, Tax Havens & Low-Tax Jurisdictions, Controlled Foreign Corporation (CFC) Rules (Conceptual), Tax-Efficient Supply Chain Management, Foreign Tax Credits & Their Strategic Use.	6

4	Advanced Tax Strategy & Risk Management, Tax Implications of Mergers & Acquisitions (M&A), Structuring Acquisitions: Asset vs. Stock Purchase, Tax Due Diligence in M&A, Taxation of Digital Economies & E-Commerce, Corporate Tax Risk Management Framework, Managing Reputational Risk in Tax Planning, The Future of Global Tax: BEPS & Global Minimum Tax, The Tax Function as a Strategic Business Partner.	6
5	Introduction to GST – Concept and Structure. GST Registration and Compliance Framework. Supply under GST and Taxable Event. Input Tax Credit (ITC) – Strategy and Management. GST Returns and E-Invoicing. GST Audit, Assessment & Anti-Evasion Measures. Strategic Impact of GST on Business Decisions.	6
Practical content		
Reference Books		

1.	Scholes, Myron S., et al. Taxes and Business Strategy: A Planning Approach. 5th Edition, Pearson, 2014.
2.	Pratt, J. W., and Kulsrud, W. N. Corporate, Partnership, Estate and Gift Taxation. Latest Edition, Cengage Learning.
3.	Gupta, Sanjay. Corporate Tax Planning and Business Tax Procedures. Latest Edition, Taxmann Publications.
4.	Brealey, Richard A., Myers, Stewart C., and Allen, Franklin. Principles of Corporate Finance. 13th Edition, McGraw-Hill Education, 2019.
5.	Damodaran, Aswath. Applied Corporate Finance. 4th Edition, Wiley, 2014.
6.	Ogley, Adrian. Principles of International Taxation. 6th Edition, Bloomsbury Professional, 2018.
7.	Devereux, Michael P., and Vella, John (Eds.). Taxing Multinational Enterprise in the 21st Century. Oxford University Press, 2021.
8.	Ross, Stephen A., Westerfield, Randolph W., and Jaffe, Jeffrey. Corporate Finance. 12th Edition, McGraw-Hill Education, 2018.
9.	Shaviro, Daniel. Fixing U.S. International Taxation. Oxford University Press, 2014.
10.	Richardson, Martin, and Stent, Andrew. Tax and Corporate Governance. Tottel Publishing, 2007.
11.	Sawyer, Adrian J. (Ed.). International and Cross-Border Taxation. The Federation Press, 2018.
12.	Hilling, Maria, and Ostas, Daniel T. Corporate Taxation and Social Responsibility. Wolters Kluwer, 2017.
13	Baker, Philip, and Bobbett, Catherine. Global Tax Fairness. Oxford University Press, 2020.