SRM IST Faculty of Management

LESSON PLAN

COURSE TITLE / CODE	FOUNDATIONS OF INTERNATIONAL TAX AND TECHNOLOGY -MB18US01	**SEMESTER**	**III - IIMBA**
INSTRUCTOR	Mrs.A.R.Shanmuga Priya	**OPEN OFFICE HOUR**	**Day 1 1.25pm to 3.10 Pm**
CLASS ROOM	GCR	**CLASS TIMING AND DAY ORDER**	Day 1 9.00 to 10.50 am Day 3 1.00 to 1.50 pm

Course Objectives

- To provide a clear understanding of US Taxation and Technology.
- To learn the basics of Taxation Technology Tools in Professional Services
- To Understand the concepts related to Taxation and its Business Intelligence

SYLLABUS TOPICS	UNIT & SESSION NO.	STUDENT PREPARATION	TEACHING PEDAGOGY	LEARNING OUTCOMES	LEARNING ASSESSMENT TOOL
Introduction to US and International Tax Indian Tax System–Accounting Overview for Tax Professionals	UNIT 1 Session No.1 3 hrs	B1- B3	**Interactive Lecture and Classroom Discussions**	***Concepts learnt*** US Tax System Types of Business Entities in US Income Tax Treatment of all Business Entities ***Skills Developed*** Objective pattern- **Conceptual skill** Classroom Discussion- **Comprehensive skill**	***Quiz*** ***Debate*** *How US Tax System is different from Indian Tax System?*
US GAAP Vs India GAAP–Introduction to US Tax–US tax Systems – US Legal Systems – Tax Life Cycle	UNIT 1 Session No.2 3 hrs	B3 EY Handouts and reference Materials	**Interactive Lecture**	***Concepts learnt*** Nature of US Business Entities US tax system and legal system ***Skills Developed*** Problem Solving **-Decision making skill**	***Exercises focusing on U. tax life cycle***

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Digital Technology Introduction to technology tools in professional services–SQL Overview and RDBMS Concepts	UNIT 2 Session No.3 4 hrs	B1- B3- EY Handouts and reference Materials	**Case Studies** **Interactive Lecture and Discussion** **Corporate Financial Statements review**	***Concepts learnt*** Technology tools required for professional tax services ***Skills Developed*** Computational Exercise- **Deductive Skills** **Analytical skills**	Assessment based on technology Tools Used for tax filing
Basic Overview of different types of joins–Syntax and Examples – Inner, Outer, Full Outer, Self, Cartesian Join Self–Contained Scalar and Multi valued Sub queries.	UNIT 2 Session No.4 4 hrs	B1- EY Handouts and reference Materials	**Interactive Lecture and Visual Learning**	***Concepts learnt*** Different types of joins ***Skills Developed*** **Deductive Skills** **Analytical skills** ***Quiz*-Conceptual skills**	***Quiz*** ***Assessment Based on short answers.***
Table Expression and Set Operators Definition and Syntax – Derived Tables, Common Table Expression (CTEs), Views, Table–Valued Functions–Definition and Syntax – Union, Union ALL	UNIT 3 Session No.5 4 hrs	B3-	**Class Room Response System(CRS)** **Interactive Lecture**	***Concepts learnt*** Table's and CTE's ***Skills Developed*** Computation **-Problem Solving Skills**	***MCQs***
SQL Programmable Objects–Definition – Variables, Batches, Transaction, Flow Element (IF. Else , While) Syntax and Examples – Cursors and Temporary Tables–Overview on Stored Procedure	UNIT 3 Session No.6 4hrs	B3-	**Class Room Response System(CRS)** **Chalk and Talk** **Interactive Lecture**	***Concepts learnt*** *Flow element and store procedure* ***Skills developed*** ***Computational skill***	*MCQs* *Assessment Base on short answers*

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Power Business Intelligence Introduction and Overview–Why Visualization?–Why Power BI?–Getting Started — creating some powerful visualizations quickly The Power BI Product Line–Things you should know about Power B	UNIT 4 Session No.7 4 hrs	B3-	**Class Room Response System(CRS)** **PPT** **Case Study**	*Concepts learnt* *Power BI for taxation*	*MCQs* *Assessment Base on short answers*
Dimensions and Measures–Using Show Me!–Building Basic Views–Help Menu and Samples - Saving and Sharing your work–Concepts and Options when Connecting to Data	UNIT 4 Session No.8 4 hrs	B3-	**Interactive Lecture** **PPT** **Case Study**	*Concepts learnt* Connecting data and Building basic views *Technology practise-* **Analytical skills**	*Assessment Base on short answers*
Understand how to deal with data changes in your data source such as field addition, deletion or name change–Re–using and sharing data connections — the concept of meta data Working with multiple connections in the same workbook	UNIT 4 Session No.9 3 hrs	B3-	**Class Room Response System(CRS)** **Chalk and Talk** **Interactive Lecture**	*Concepts learnt* Using and sharing data practices	*Case Study* *MCQs*
Analysis and Getting Started with Calculated Field Creating Views Marks Size and Transparency–Highlighting Working with Dates Date aggregations and date parts–Discrete versus Continuous Dual Axis / Multiple Measures Combo Charts with different mark types Geographic Map	UNIT 5 Session No.10 2 hrs	B3-	**Interactive Lecture & PPT** **Chalk and Talk**	*Concepts learnt* Charts and Maps *Skills Developed* *Quiz*-**Conceptual skills** *Numerical problems*-**Analytical skills**	*Assessment Base on Technology Problem solving*

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Page Trails–Heat Map–Density Chart–Scatter Plots–Pie Charts and Bar Charts–Small Multiples Working with aggregate versus disaggregate data–Sorting & Grouping–Aliases–Filtering and Quick Filters–Totals and Subtotals–Drilling and Drill Through–Aggregation and Disaggregation–Percent of Total–Working with Statistics and Trend lines. Working with String Functions–Basic Arithmetic Calculations Date Math–Working with Totals	UNIT 5 Session No.11 4 hrs	B1- B3	**Lecture and class participation** **Case Study** **Chalk and talk**	*Concepts learnt* Working with totals	***Assessment Base on mini case study*** ***Mini Project***
Options in Formatting Visualizations Working Labels and Annotat Effective Use of Titles Captions Introduction to Vi Best Practices–Buil Interactive Dashboards	UNIT 5 Session No.12 3 hrs	B1	**Lecture and class participation** PPT	*Concepts learnt* Formatting visualizations ***Skills Developed*** ***Computational Skill*** ***Presentation and*** **Analytical skills**	***Assessment Base on mini case study*** ***Mini Project***
Basics of SharePoint–Site , sub site and site collection List , Libraries, site columns Content type–Managed Metadata–Out of the Box features Security and Site – Permissions "Features" in SharePoint–Introduction To InfoPath forms SharePoint Designer Workflows.	Unit 5 Session No 13 2 Hours	B1	**Case Study Numerical**	*Concepts Learnt* *Based on Case Study given.* ***Skills Developed*** *Problem solving and tax filing.*	***Assessment Base on short answers*** ***MCQs***

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Internal mark Evaluation Pattern:

Component	Marks
Cycle test	10
Model Exam	15
Surprise Test	5
Mini Project	15
Class Participation	5
Total	50

LEARNING RESOURCES

1. Foundation of International Tax and Technology –Course Material Prepared by Ernst and Young (p) Ltd.
2. Taxation Technology – Course Material Prepared by Ernst and Young (p) Ltd
3. Misey & Schadewald, A Practical Guide to U.S. Taxation of International Transactions, Ninth Edition, Kluwer Law—CCH Incorporated (2013).
4. Kuntz & Peroni, U.S. International Taxation, Three Volumes, Warren, Gorham & Lamont (as supplemented) (and available electronically on RIAG Checkpoint).

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