

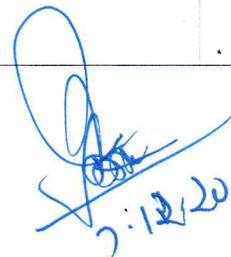
LESSON PLAN

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	<i>Concepts learnt</i> US Tax System Types of Business Entities in US Income Tax Treatment of all Business Entities <i>Skills Developed</i> Objective pattern- Conceptual skill Classroom Discussion- Comprehensive skill	<i>Quiz</i> <i>Debate</i> <i>How US Tax System is different from Indian Tax System?</i>
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	<i>Concepts learnt</i> Nature of US Business Entities US tax system and legal system <i>Skills Developed</i> Problem Solving - Decision making skill	<i>Exercises focusing on U. tax life cycle</i>


 7-12-20

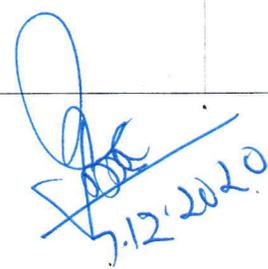
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<p>Digital Technology</p> <p>Introduction to technology tools in professional services– SQL Overview and RDBMS Concepts</p>	<p>UNIT 2 Session No.3 4 hrs</p>	<p>B1- B3- EY Handouts and reference Materials</p>	<p>Case Studies</p> <p>Interactive Lecture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


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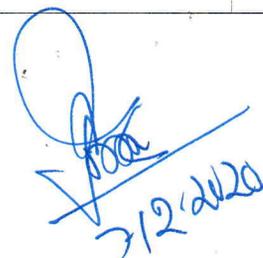
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<p>Power Business Intelligence</p> <p>Introduction and Overview–Why Visualization?–Why Power BI?–Getting Started — creating some powerful visualizations quickly The Power BI Product Line– Things you should know about Power B</p>	<p>UNIT 4 Session No.7</p> <p>4 hrs</p>	<p>B3-</p>	<p>Class Room Response System(CRS)</p> <p>PPT</p> <p>Case Study</p>	<p><i>Concepts learnt</i> Power BI for taxation</p>	<p><i>MCQs</i></p> <p><i>Assessment Base on short answers</i></p>
<p>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</p>	<p>UNIT 4 Session No.8</p> <p>4 hrs</p>	<p>B3-</p>	<p>Interactive Lecture</p> <p>PPT</p> <p>Case Study</p>	<p><i>Concepts learnt</i> Connecting data and Building basic views</p> <hr/> <p><i>Technology practise- Analytical skills</i></p>	<p><i>Assessment Base on short answers</i></p>
<p>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</p>	<p>UNIT 4 Session No.9</p> <p>3 hrs</p>	<p>B3-</p>	<p>Class Room Response System(CRS)</p> <p>Chalk and Talk</p> <p>Interactive Lecture</p>	<p><i>Concepts learnt</i> Using and sharing data practices</p>	<p><i>Case Study</i></p> <p><i>MCQs</i></p>
<p>Analysis and Getting Started with Calculated Field</p> <p>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</p>	<p>UNIT 5 Session No.10</p> <p>2 hrs</p>	<p>B3-</p>	<p>Interactive Lecture & PPT</p> <p>Chalk and Talk</p>	<p><i>Concepts learnt</i> Charts and Maps</p> <hr/> <p><i>Skills Developed</i> <i>Quiz-Conceptual skills</i> <i>Numerical problems- Analytical skills</i></p>	<p><i>Assessment Base on Technology Problem solving</i></p>


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<p>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</p>	<p>UNIT 5 Session No.11 4 hrs</p>	<p>B1- B3</p>	<p>Lecture and class participation Case Study Chalk and talk</p>	<p><i>Concepts learnt</i> Working with totals</p>	<p><i>Assessment Base on mini case study</i> <i>Mini Project</i></p>
<p>Options in Formatting Visualizations Working Labels and Annotat Effective Use of Titles Captions Introduction to Vi Best Practices–Build Interactive Dashboards</p>	<p>UNIT 5 Session No.12 3 hrs</p>	<p>B1</p>	<p>Lecture and class participation PPT</p>	<p><i>Concepts learnt</i> Formatting visualizations</p>	<p><i>Assessment Base on mini case study</i> <i>Mini Project</i></p>
<p>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.</p>	<p>Unit 5 Session No 13 2 Hours</p>	<p>B1</p>	<p>Case Study Numerical</p>	<p><i>Concepts Learnt Based on Case Study given.</i> <i>Skills Developed Problem solving and tax filing.</i></p>	<p><i>Assessment Base on short answers</i> <i>MCQs</i></p>


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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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7/2/2020