

Post Graduate Diploma in Tax Management

(UGC & BNQF APPROVED)

Institute of Continuing Education

American International University-Bangladesh

58/B, Road 21, Block B, Kemal Ataturk Avenue, Dhaka 1213

What is a Post graduate diploma in tax management (PGDTM)?

Welcome to the Postgraduate Diploma in Tax Management. Postgraduate Diploma in Tax Management is a one-year postgraduate level diploma course that covers a variety of technical and practical areas with relevance to direct and indirect taxes, accounting, tax accounting, income tax, auditing, and other related matters. The admission to PGDTM is not usually taught at college and university levels in Bangladesh, though some aspects of taxation is covered in CA, ICMA and the professional institutions of similar nature as part of their professional training. For few years from now, the department of insurance and banking, of the university of Dhaka started a post graduate course named Masters in Tax Management (MTM). From that point of view, this diploma is unique and a novel approach undertaken by a private university like the AIUB.

After successful completion of a diploma in tax management, candidates can get various opportunities of work in both the private and public sector such as banking, stock market, and MNCs. In most of the cases, candidates are required to either complete an undergraduate or a PG diploma for better job opportunities.

PGD in Tax Management Eligibility Criteria

Admission in PGDTM

PGDTM Skills Required

Course Eligibility

- Candidate must have either Four-year bachelor's degree/ Master's degree from any recognized University.
- Candidate must meet all the Admission requirements.

Admission Test

Written test for the PGDTM program will takes place on the month of January, May and September every year. The test will be of multiple-choice type and there will be a total of 50 questions. Section wise distribution will be as follows:

Section 1: IQ – 25 questions

Section 2: English – 15 questions

Section 3: Basic Math – 10 questions

A candidate must pass in each section individually. The pass mark is 40%. There will not be any negative mark for the wrong answers. A scholastic face to face interview will be taken for each candidate to assess the eligibility and motivation of the candidate. The decision of the authority regarding admission to the course is final and no appeal shall lie to any other or the same authority.

Course Duration

Total Duration: 12 Month, 4 Term

Class Timing: 3 Classes per week (Sat – Mon – Wed) or (Sun- Tue-Thu)

Class Duration: 2 Hour per class

Course Fee:

- 60,000 BDT Per Student (Total)
- 55,000 BDT for AIUB Students (Total)

Credit Calculation

All Courses	30 Credit
Project	06 Credits

Total Credit	40 Credits

PGDTM Syllabus

PGDTM 101: Introduction to the Legal System and Statutory Interpretation

PGDTM 102: Fundamentals of Taxation

PGDTM 103: Fundamentals of Accounting

PGDTM 104: Individual Taxation

PGDTM 105: Corporate Taxation

PGDTM 106: VAT and Customs

PGDTM 107: Business Law of Bangladesh

PGDTM108: Accounting for Taxation

PGDTM 109: International Taxation

PGDTM 110: Comparative Tax Systems

Course Code	Course Name	Topics Covered	Credit	Comments
PGDTM101	Introduction to the Legal System and Statutory Interpretation	<ul style="list-style-type: none"> -What is law -Sources of Law - The Legal System- Common Law and Civil Law System - Legal System of Bangladesh - Classification of Law -Rule of Law 	3	

		<ul style="list-style-type: none"> -The Dispute Settlement Process and Court Hierarchy -Law Making Process - Statutory Interpretations - Interpretation of taxing statutes 		
PGDTM102	Fundamentals of Taxation	<ul style="list-style-type: none"> -What is tax and Why do We Pay Taxes - Ancient and Medieval History of Taxation - Modern History of Taxation - Principles of Taxation -Theories of Taxation - Purpose of Taxation - Rates of Taxation -Direct vs Indirect Taxation - Incidence of Taxation - Political Economy of Taxation - Tax Compliance - Theories of Tax Compliance - Tax Evasion and Tax Avoidance - Tax Planning -General Anti-Avoidance Rules (GAARs) and Special Anti-Avoidance Rules (SAARs) 	3	
PGDTM 103	Fundamentals of Accounting	<ul style="list-style-type: none"> -What is accounting - The purpose of accounting - The accounting equation 	3	

		<ul style="list-style-type: none"> - The double entry system of book-keeping - Business documents - Books of prime entry - The trial balance - Bank reconciliation - Capital and revenue expenditure and receipts - Accounting for depreciation - Valuation of inventory - Sole traders - Partnerships -Companies - Manufacturing accounts - Calculation and understanding of accounting ratios - Interpretation of accounting ratios - Limitations of accounting statements - Accounting principles 		
PGDTM 104	Individual Taxation	<ul style="list-style-type: none"> -What is income tax - Charge of tax -Scope of Total Income -Residential Status of an Assessee -Income Tax Authority -Some Important Definitions -Heads of Income 	3	

		<ul style="list-style-type: none"> -Income from Salary - Income from Interest from Security -Income from House Property - Income from Agriculture -Capital gains - Income from other sources -Deemed Income -Deduction of Tax at Source - Advance Income Tax - Submission of Income Tax Return -Assessments - Reopening of cases -Assessment of persons leaving Bangladesh and others -Penalties for different types of non-compliance -Appeal, Review and Reference - Assessments and documents to be confidential - Correction of Errors - Representation by authorizes representatives 		
PGDTM 105	Corporate Taxation	<ul style="list-style-type: none"> -What is corporate tax - Contribution of Corporate Tax - Income from Business or Profession - Method of Accounting 	3	

		<ul style="list-style-type: none"> - Carry forward and setoff of losses - Deduction of Tax at Source - Advance Income Tax - Submission of Return -Assessments -Depreciation - Merger and Acquisition -Rate of Corporate Tax - Taxation and Business Ethics - Tax Evasion and Tax Avoidance - Black Economy in Bangladesh -Tax Gap -Corporate Tax Compliance -DVS and Tax Compliance 		
PGDTM 106	Value Added Tax (VAT) and Customs Duties	<ul style="list-style-type: none"> -What is VAT -History of VAT - Value Added Tax and Supplementary Duty Act 2012 -Some Important Definitions - Vat Registration and Turnover Tax Enlistment - Persons required to be registered for VAT - VAT registration - Voluntary VAT registration - Cancellation of VAT registration - Imposition of VAT 	3	

		<ul style="list-style-type: none"> -Manner of VAT Collection - Assessment of Net Payable Tax by The Taxpayer and Payment Thereof -Tax Invoices and Other Documents - Imposition and Collection of Supplementary Duty - Imposition And Collection of Turnover Tax - Filing of Return and Amendments Thereto - Carry Forward of Negative Net Amount and Refunds - Tax Determination by The Commissioner - Value Added Tax Authority - Audit and Investigation - Customs Act 1969 -Customs Authority -HS Code 		
PGDTM 107	Business Law of Bangladesh	<ul style="list-style-type: none"> -What is Business Law -What is Business Ethics -Relationship between Law and Ethics -Business Ethics Case Studies -Sources of Business Law - Classification of Business Law -Law of Contract 	3	

		<ul style="list-style-type: none"> -Law of Tort -Law of Agency -Law of Negotiable Instruments -Sale of Goods Act -Law of Parentship -Company Law - Banking Companies Act - Labour Law of Bangladesh -Consumer Protection Law of Bangladesh - Intellectual Property Law -Law of Arbitration - Money Laundering Act 		
PGDTM 108	Accounting for Taxation	<ul style="list-style-type: none"> -Accounting Principles -Journal Entry -Preparing Ledger Accounts -Preparing Trial Balance and Adjusted Trial Balance -Preparing Financial Statements -Accounting for Bad Debt and Depreciation -Preparing Manufacturing Account -Discussion on Balance Sheet and IT10B -Cash, Bank Statement and Cash Flow Statement 		

		<ul style="list-style-type: none"> -Discussion on Certain Relevant Sections of the Income Tax Law of Bangladesh -Accounting for VAT and Relevant Discussions 		
PGDTM 109	International Taxation	<ul style="list-style-type: none"> -Nature and Definition International Taxation -Is International Tax Really International -Tax Sovereignty and International Taxation -History of International Taxation - Ethical and Legal Issues Regarding Tax Evasion and Tax Avoidance -Double Taxation Agreements - The League of Nations, OECD, the UN and the US Model Double Tax Conventions -BEPS and International Taxation - MLI -Tax Planning by Multinational Corporations - Transfer Pricing -Treaty Shopping - Inversion -Treaty Abuse 		

Curriculum Plan:

Semester I		Semester II	
Course Code	Credit	Course Code	Credit
PGDTM101	3	PGDTM104	3
PGDTM 102	3	PGDTM105	3
PGDTM103	3	PGDTM106	3
Total Credit	9	Total Credit	9
Semester III		Semester IV	
Course Code	Credit	Course Code	Credit
PGDTM107	3	PGDTM 109	3
PGDTM108	3	PGDTM110	3
Industrial Attachment (PGDTM111)	4	Project /These (PGDTM112)	6
Total Credit	10	Total Credit	12
Grand Total Credit : 40 (30 Course Credit + 4 Industrial Attachment + 6 Project Credit)			

Note: The course of PGDHRM designed as per The Bangladesh National Qualifications Framework (BNQF).

By completing the PGDTM, a learner will experience the following learning outcomes.

Learning Outcome Domains	Level Descriptors	
Fundamental Skills	<ul style="list-style-type: none"> - Demonstrate basic theoretical and practical knowledge in the field of direct and indirect tax administrations in Bangladesh - Demonstrate basic theoretical and practical knowledge about the fundamental concepts direct and indirect tax systems in Bangladesh and imposition and collection of taxes. - Exhibit basic accounting literacy skills to comprehend the 	

	<p>application of accounting principles in the taxation discipline.</p> <ul style="list-style-type: none"> - manage and solve complex application and unpredictable issues with creative and innovative solution in the field of study or workplace/practice. - Demonstrate basic ideas regarding the legal system of Bangladesh including basic concepts of law, rule of law and law making process. 	
<p>Advanced Skills</p>	<ul style="list-style-type: none"> - Demonstrate advanced knowledge regarding the complex issues of direct and indirect taxes and accounting principles - Exhibit independent and collective ability in solving complex tax problems in municipal and international taxation arena - Forming advanced ideas regarding the formation and operation of 	

	<p>international taxation rules and the process of negotiating double taxation agreements between different tax jurisdictions</p> <ul style="list-style-type: none"> - Demonstrate high level of understanding regarding the various taxation systems in the world and causes of their differences 	
Thinking Skills	<ul style="list-style-type: none"> - exercise significant leadership, professionalism in managing responsibilities within broad organizational parameters; and - produce clear, well structured, detailed text on complex subjects in solving problems, showing controlled use of organizational patterns, connectors, and cohesive devices in advanced proficiency level of Bangla and English. 	
Personal Skills	<ul style="list-style-type: none"> engage in self-directed lifelong learning 	

	effectively and demonstrate entrepreneurial skills. <input type="checkbox"/> demonstrate a relatively high degree of social, professional, environmental, and ethical practice/ values; and <input type="checkbox"/> demonstrate appreciation of cultural diversity in Bangladesh in contributing to society.	

Skills Mapping

Course Code	Fundamental Skills	Advanced Skills	Thinking Skills	Personal Skills
PGDTM101	✓			
PGDTM102	✓	✓		
PGDTM 103		✓	✓	
PGDTM104	✓			
PGDTM105		✓	✓	
PGDTM106			✓	✓
PGDTM107		✓	✓	✓
PGDTM108		✓		✓

PGDTM109	✓	✓	✓	
PGDTM110	✓	✓	✓	✓
PGDTM111	✓	✓	✓	✓
PGDTM112		✓	✓	✓

C: Cognitive ; P: Psychomotor ; A: Affective ; S: Soft skills (CT: Critical Thinking, TS: Teamwork, Leadership etc.); Any other: AO

Fundamental Skills (FS), Social Skills (SS), Critical Thinking Skills (CTS), Personal Skills (PS)[Problem Solving Skills + Analytical Skills]

Grading Procedure:

Class attendance-10%, Continuous Assessment through class test-60%, Final Examination- 30%
 Grades will be calculated as follows:

Numerical Grade	Letter Grade	Grade Point
90% or above	A+	4.00
85% to less than 90%	A	3.75
80% to less than 85%	A-	3.50
75% to less than 80%	B+	3.25
70% to less than 75%	B	3.00
65% to less than 70%	B-	2.75
60% to less than 65%	C+	2.50
55% to less than 60%	C	2.25
50% to less than 55%	D	2.00
Less than 50%	F	0.00

Admission:

For admission and any queries please contact

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