27311 - Business Taxation

Syllabus Information

Academic Year: 2020/21

Subject: 27311 - Business Taxation

Faculty / School: 109 - Facultad de Economía y Empresa
228 - Facultad de Empresa y Gestión Pública
301 - Facultad de Ciencias Sociales y Humanas

Degree: 454 - Degree in Business Administration and Management
448 - Degree in Business Administration and Management
458 - Degree in Business Administration and Management

ECTS: 6.0

Year: 2

Semester: First semester

Subject Type: Compulsory

Module: ---

1.General information

1.1.Aims of the course

1.2.Context and importance of this course in the degree

1.3.Recommendations to take this course

2.Learning goals

2.1.Competences

2.2.Learning goals

2.3.Importance of learning goals

3.Assessment (1st and 2nd call)

3.1.Assessment tasks (description of tasks, marking system and assessment criteria)

4.Methodology, learning tasks, syllabus and resources

4.1.Methodological overview

The methodology followed in this course is oriented towards the achievement of the learning objectives. It is based on expository teaching and participatory techniques that favor the acquisition of the theory concepts and the involvement of students in their learning process. A wide range of teaching and learning tasks are implemented, such as lectures, practice sessions and tutorials.

In addition to scheduled classes, students will have to make an effort to learn to manage and become familiar with the fundamental contents of the subject, with the continued support of tax law.

4.2.Learning tasks

This course is organized as follows:

- **Theory session** (1.2 ECTS)**.** Two-hours session per week. The teacher will explain the essential points to approach each topic, using exercises to show de application of fiscal rules.
- **Practice sessions** (1.2 ECTS). Two-hours session per week. Three types of activities will be undertaken:
  - Activities in which students will learn theoretical concepts also taking an active part, applying these

concepts to exercises.
- Problem solving.
- Continuous assessment problem solving.
- **Tutorials** (0.64 ECTS: 16 hours). It consist of 8 activities, 2 hours each. They allow a more direct and personal support of students, explaining doubts about the contents of the subject, guiding them in the study and resolution of exercises. They can be individual or by groups. They can be developed in those groups and centers where group tutorials are developed.
- **Autonomous work and study** (2.88 ECTS: 72 hours). They allow the student to acquire the necessary skills to overcome the subject, autonomously, so that with the handling of legislative compilation and the resolution of the cases proposed in class all the skills required are mastered.
- **Final exam** (0.08 ECTS: 2 hours).

In principle, the teaching delivery methodology is expected to pivot around face-to-face classes. However, if necessary for health reasons, face-to-face classes may be taught semi-face-to-face or online.

4.3.Syllabus

This course will address the following topics:
- **Unit 1. Fundamentals of the tax system. Elements of the tax liability**
  - Categories of taxes
  - Classification of taxes
  - Tax items
- **Unit 2. Property tax and business tax**
  - Tax qualitative elements
  - Tax quantitative elements
- **Unit 3. Value Added Tax**
  - Tax qualitative elements
  - Tax quantitative elements
- **Unit 4. Corporate Tax**
  - Tax qualitative elements
  - Tax quantitative elements
- **Unit 5. Income Tax**
  - Tax qualitative elements
  - Tax quantitative elements

4.4.Course planning and calendar

Further information concerning the timetable, classroom, office hours, assessment dates and other details regarding this course, will be provided on the first day of class or please refer to the Moodle website (https://moddle2.unizar.es); Academic calendar website (https://academico.unizar.es/calendario-academico/calendario); or the website of your corresponding faculty (Zaragoza: https://econz.unizar.es/, Huesca: http://fegp.unizar.es/, Teruel: http://fcsh.unizar.es/).

4.5.Bibliography and recommended resources