

61456 - Taxation and Labour Law

Syllabus Information

Academic Year: 2020/21

Subject: 61456 - Taxation and Labour Law

Faculty / School: 109 - Facultad de Economía y Empresa

Degree: 545 - Master's in Auditing

ECTS: 4.0

Year: 1

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 course is based on lectures and practice sessions. Given the operational nature of the course, the lectures include examples related to close-to-reality situations.

The methodology followed in this course is oriented towards the achievement of the learning objectives. It is based on active participation, case studies, teamwork, and so on, that favor the development of communicative skills and critical thinking. A wide range of teaching and learning tasks are implemented, such as lectures, practice sessions, autonomous work, tutorials and assessment tasks.

Students are expected to participate actively in the class throughout the semester.

Classroom materials will be available via Moodle. These materials include a repository of the lecture notes used in class during the course, the course syllabus, as well as other course-specific learning materials, including a discussion forum.

Further information regarding the course will be provided on the first day of class.

In case not all the lessons would be possible to be offered at a room at the Faculty, or not all the students could receive them at the Faculty, an online system would be provided. If online examination systems would be necessary due to sanitary reasons, the students could be recorded at any time (for

more information visit

https://protecciondatos.unizar.es/sites/protecciondatos.unizar.es/files/users/lopd/gdocencia_reducida.pdf

4.2.Learning tasks

The course includes the following learning tasks:

- Lectures
- Case solving activities
- Autonomous work (study, tutorials, writing papers and assessment activities)

The professor will have an office hours during which, and by appointment, the students will meet with the teacher to resolve any problems that arise during the course.

This is a 4 ECTS course organized as follows:

? **Lectures.** The teacher presents theoretical contents illustrated with relevant examples.

? **Practice sessions.** They can include discussion and presentation of case studies, practical work inside the classroom and seminars, that every one of the Professors will suggest to the students. These learning exercises will be valued with a 55% of the final mark, taking into account right and concrete answers as well as the knowledge of the subject. Special attention should be given to learning exercises to be completed individually and only in case the Professor gives express permission they could be done in group work.

Active participation in theoretical and practical lessons is required. Attendance and completion of class work will be valued with a 45% of the final mark, to be added to the mark obtained at the learning exercises.

? **Autonomous work.** Students do tasks such as study, readings, preparation of practice sessions and seminars, and summative assignments.

? **Tutorials.** Office hours can be used to solve doubts and for follow-up of students' learning progress.

? **Assessment tasks.** A final written examination is open to those students that haven't done or haven't passed the continuous evaluation or to those students that want to improve the mark obtained on the continuous evaluation. The valid mark will be the best mark obtained of the two obtained (continuous evaluation and final examination). The date of the final examination will be fixed according to the official planning of the Master. To pass this final examination the student will have to obtain at least 5 points from a maximum of 10 points.

4.3.Syllabus

The course, divided on Taxation Law and Labour Law, will be addressed to the following topics:

TAXATION LAW

Topic 1.- Tax legal system. Procedures for taxes. Offences and penalties.

Topic 2.- Spanish tax system. Local business tax. Personal income tax. Obligations for paymaster of income: withholding taxes, employment income.

Topic 3.- Corporate income tax. Fiscal year-end. Countable result and taxable income. Valuation of fixed assets. Amortization and deterioration of value, goodwill and intangible fixed assets. Balance updating. Financial leasing. Fiscal imputation of income and expenses. Non deductible expenses. Corporate operations and without cash payment. Holding companies. Double taxation relief. Capital reserves. Taxable income. Rates. Deductions. Taxation of the restructuring company. Tax treaties.

Topic 4.- Added value tax. General explanation. Operations in the territory of imposition. Intra Community operations. Imports and exports. Taxable amount and taxable transactions. Rates. Deductions and refunds. VAT pro rata. VAT fixed assets. VAT cash approach.

LABOUR LAW

Topic 1.- LABOUR AUDIT

Topic 2.- CONCEPT AND LABOUR LAW SOURCES SYSTEM

2.1- Labour Law concept

2.2- Labour Law sources system

Topic 3.- INDIVIDUAL LABOUR LAW

3.1- Contract of employment

3.1.1- Elements and requisites of the contract of employment

3.1.2- Identification of the employer

3.2- Contract of employment forms

3.3- Worker's rights, duties and obligations

3.4- Time of work

3.5- Wages

3.6- Modification and suspension of the contract of employment

3.7- Extinction of the contract of employment

3.8- Special labour relations

Topic 4.- COLLECTIVE LABOUR LAW

4.1- Freedom of association

4.2- Protection levels

4.3- Right of strike and lockout

4.4- Collective disputes

Topic 5.- SOCIAL SECURITY

5.1- Concept and protected subjects

5.2- Protection levels

5.3- Structure of the Social Security System: General System and Special Systems

5.4- Protective action of the Social Security System: risks and benefits

Topic 6.- CORPORATE SOCIAL RESPONSABILITY

4.4.Course planning and calendar

Further information concerning the timetable, classroom, assessment dates and other details regarding this course, will be provided on the first day of class or please refer to the Master's website.

4.5.Bibliography and recommended resources