

27425 - Spanish Tax System I

Información del Plan Docente

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| Academic Year | 2016/17 |
| Academic center | 109 - Facultad de Economía y Empresa |
| Degree | 417 - Degree in Economics |
| ECTS | 6.0 |
| Course | 3 |
| Period | Second semester |
| Subject Type | Compulsory |
| Module | --- |

1.Basic info

1.1.Recommendations to take this course

1.2.Activities and key dates for the course

2.Initiation

2.1.Learning outcomes that define the subject

2.2.Introduction

3.Context and competences

3.1.Goals

3.2.Context and meaning of the subject in the degree

3.3.Competences

3.4.Importance of learning outcomes

4.Evaluation

5.Activities and resources

5.1.General methodological presentation

In the learning process, different teaching methods will be used: it will make use of expository teaching techniques for the lectures and will be used also more participatory techniques by the student training. These allow the involvement of students in their learning process and the teacher to realize about the problems and questions that may arise throughout the different topics.

In addition to scheduled classes, students will have to make an effort to manage by their own the fundamental contents of the subject with the continuous support of the Spanish Tax Code.

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5.2.Learning activities

The learning program offered to the students includes the following activities:

1. Lectures : we opt mainly for the conventional lectures, where the teacher explains the essential features of the Spanish Tax System to approach each topic.

2. Practical classes: here, three types of activities will be undertaken:

*activities where students will apply theoretical concepts to applied exercises based on real economic contexts.

*practical questions aimed to specific key topics.

*a collection of tests that allows continuous assessment.

3. Office hours: they allow a direct and personal support of students, explaining doubts about the contents of the subject, and supporting them in the study and resolution of practical exercises. They could be in an individual or group shape.

5.3.Program

Unit 1. The Spanish Tax System features. Elements of the tax liability

1.1 Categories of taxes.

1.2 Classification of taxes.

1.3 Tax items.

Unit 2. Local Taxes: The Spanish Property and Business Taxes

2.1 Tax qualitative elements.

2.2 Tax quantitative elements.

Unit 3. IP: The Spanish Wealth Tax

3.1 Tax qualitative elements.

3.2 Tax quantitative elements.

Unit 4. IVA: Value Added Tax

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4.1 Tax qualitative elements.

4.2 Tax quantitative elements.

Unit 5. IS: The Spanish Corporate Tax

5.1 tax qualitative elements.

5.2 tax quantitative elements.

Unit 6. IRPF: The Spanish Personal Income Tax

6.1 Tax qualitative elements.

6.2 Tax quantitative elements.

5.4.Planning and scheduling

Scheduled sessions

The timing of the sessions will be published on the different websites of the UZ and the schedule of practices and other activities will be communicated by the professor in due course.

| Learning and evaluation activities | Distribution | Credits |
|---|--|----------------|
| CLASSROOM ACTIVITIES | | 2,4 |
| Lectures | a 2-hour sessions per week | 1,2 |
| Practical classes | a 2-hour session per week (<i>splitted groups</i>) | 1,2 |
| NON-CONTACT ACTIVITIES | | 3,6 |
| Group tutoring | 8 activities (2 hours each one) | 0,64 |
| Final exam | 1 exam (2 hours) | 0,08 |

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| Personal work including test preparation | 72 hours | 2,88 |
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5.5. Bibliography and recommended resources

The references of the academic course is frequently updated, and can be reviewed in the UZ Library website (search: biblioteca.unizar.es / recommended bibliography).