

## 28514 - Accountancy

### Información del Plan Docente

<b>Academic Year</b>	2016/17
<b>Academic center</b>	108 - Facultad de Ciencias Sociales y del Trabajo
<b>Degree</b>	428 - Degree in Labour Relations and Human Resources
<b>ECTS</b>	6.0
<b>Course</b>	2
<b>Period</b>	First semester
<b>Subject Type</b>	Compulsory
<b>Module</b>	---

### **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**

#### Learning process

1. Theoretical classes.
2. Práctical classes.

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3. Autonomous and directed work.

### 5.2.Learning activities

#### Activities

1. Theoretical classes. 30 hours (15 hours of commercial law. 15 hours of tax law). Methodology: lecture.
2. Práctical clases. 30 hours (15 hours of commercial law. 15 hours of tax law). Methodology: case method.
3. Self study of the student: 68 hours. Activities: readings (book, articles, ...), Search and analysis of legislation and case law. Resolution of prácticoal cases, exams.
4. Activities T6 Reading and summarizing a court judgment, news,... (15 hours relating to the part of Tax Law, 15 hours relating to the part of Trade Law).

### 5.3.Program

#### 1. Program Block "Tax Law".

- Item 1. The tax. Concept and classes. The elements of the tax.
- Item 2. Tax management procedures and verification procedures.
- Item 3. Tax infractions and penalties.
- Item 4. Claims and demands.
- Item 5. The income tax of the natural persons.

Item 6. Withholding tax.

2. Program Block "Trade Law": (pending of translation).

### 5.4.Planning and scheduling

#### Schedule sessions and presentation of works

The calendar and the programming of the theoretical meetings and practices of the subject will be communicate to the students to the beginning of the academic course.

### 5.5.Bibliography and recomendaded resources

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Normally, the bibliography of the academic year is updated in the web of the Library ([bioteca.unizar.es](http://bioteca.unizar.es)).