

27311 - Business Taxation

Información del Plan Docente

Academic Year	2016/17
Academic center	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 458 - Degree in Business Administration and Management 448 - Degree in Business Administration and Management
ECTS	6.0
Course	2
Period	First 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 process of learning, different teaching methods will be used: it will make use of expository teaching techniques for the theoretical classes and will be used also more participatory techniques by the student training. These allow the involvement of students in their learning process and allow the teacher to notice the problems and questions that may arise throughout the different topics.

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

5.2.Learning activities

The program offered to students includes the following activities

1.- master class: we opt for the master class, in which the teacher will explain the essential elements to approach each topic.

2.-practical class: three types of activities will be undertaken

*activities in which students will learn theoretical concepts but in which they will be an active part, applying these concepts to exercises

*solving activities practical exercises

*solving activities continuous assessment tests

3.- tutorials: 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 could be individual or group

5.3.Program

Unit 1.- Fundamentals of the tax system. Elements of the tax liability

1.1 categories of taxes

1.2 classification of taxes

1.3 tax items

Unit 2.- Property tax and business tax

2.1 tax qualitative elements

2.2 tax quantitative elements

Unit 3.- Value Added Tax

3.1 tax qualitative elements

3.2 tax quantitative elements

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Unit 4.- Corporate Tax

4.1 tax qualitative elements

4.2 tax quantitative elements

Unit 5.- Income Tax

5.1 tax qualitative elements

5.2 tax quantitative elements

5.4.Planning and scheduling

Schedule sessions and presentation of works

The timing of the sessions will be published on the websites of the various faculties and conducting practices and other activities will be communicated by the professor and by appropriate means.

Formative and evaluation activities	Distribution	Credits
CLASSROOM ACTIVITIES		2,4
Theoretical classes	2-hour sessions per week	1,2
Practical classes	2-hour sessions per week (groups splitted)	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
Personal work includes test preparation	72 hours	2,88

5.5. Bibliography and recommended resources

UPDATED BIBLIOGRAPHY IS AVAILABLE THROUGH THE WEBSITE OF THE LIBRARY:
<http://psfunizar7.unizar.es/br13/eBuscar.php?tipo=a>