

## 27511 - Business Taxation

### Información del Plan Docente

Academic Year	2016/17
Academic center	109 - Facultad de Economía y Empresa
Degree	449 - Degree in Finance and Accounting
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

Different teaching methods will be used in the process of learning: it will use the expository teaching techniques for the theoretical classes and will be used also more participatory techniques by the student training. This second type of activities allow the implication of students in their learning process and allow the teacher to notice the problems and questions that may arise throughout the different topics.

In addition to classes the student will have to make an effort to learn to manage the fundamental contents of the subject, with the continued support of tax law.

## 27511 - Business Taxation

### 5.2.Learning activities

Different teaching methods and activities will be used in the process of learning:

- Theory classes. the teacher will explain the essential elements of the program. The exams will be done in these classes.
- Applied classes. Three kind of activities can be performed in these classes:
  - Activities in which theoretical concepts are learned but in which the student will be active part.
  - Activities of solving practical exercises.
  - Activities in which the management of software related to taxation will learn.
    - Tutorials: allow a more direct and personal support to students, explaining doubts about the contents of the subject, guiding them in the study and resolution of exercises. These tutorials can be individual or in group.

The P6 is expected perform in the classroom solving students, in groups of 2 or 3 people practical exercises, although it is possible that one of them is made by way of tutoring.

### 5.3.Program

UNIT 1.- Basis of the tax system. Elements of Tax Liability.

UNIT 2.- Property Tax and Tax on Economic Activities.

UNIT 3.- Value Added Tax.

UNIT 4.- Corporate Tax.

UNIT 5.- Personal Income Tax.

### 5.4.Planning and scheduling

The timing of the theoretical and practical sessions will be communicated to students at the beginning of the academic year

### 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>