

## 61456 - Taxation and Labour Law

### Información del Plan Docente

<b>Academic Year</b>	2016/17
<b>Academic center</b>	109 - Facultad de Economía y Empresa
<b>Degree</b>	545 - Master's in Auditing
<b>ECTS</b>	4.0
<b>Course</b>	1
<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**

The learning process that is designed for this subject is based on the following: The course will be developed through classroom lectures and practical classes. Given the operational nature of the subject , in theory sessions practical examples are also included , linking them to close to reality situations.

#### **5.2.Learning activities**

Training activity : exhibition activity and systematization by Professor . Training activity : dynamic activity of teacher and students solve practical cases . Training activity : self-study student , tutoring , writing papers and evaluation activities.

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The professor will have a tutorial hours during which , and by appointment , the alumnus will meet with the teacher to resolve any problems that arise along the course .

### 5.3.Program

#### I.- LABOUR LAW

##### 1- LABOUR AUDIT

##### 2- CONCEPT AND LABOUR LAW SOURCES SYSTEM

###### 2.1- LABOUR LAW CONCEPT

###### 2.2- LABOUR LAW SOURCES SYSTEM

##### 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

##### 4- COLLECTIVE LABOUR LAW

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4.1- FREEDOM OF ASSOCIATION

4.2- PROTECTION LEVELS

4.3- RIGHT OF STRIKE AND LOCKOUT

4.4- COLLECTIVE DISPUTES

### 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

### 6- CORPORATE SOCIAL RESPONSIBILITY

## II.- TAX LAW

1.- Spanish tax code. Tax procedures. Tax infringements and penalties.

2.- Spanish tax system. Local business tax. Personal income tax. Obligations of the paymaster of income, withheld taxes on income from employment.

3.- Corporate income tax. Fiscal year-end. Accounting results and taxable income. Valuation of fixed assets. Amortization, depreciation, goodwill and other intangible fixed assets. Balance updating. Financial leasing. Fiscal allocation of income and expenses. Non deductible expenses. Valuation of corporate and non-remunerated operations. Holding companies. Double taxation relief. Capital reserves. Taxable income. Rates. Deductions. Taxation of operational restructuring/downsizing. Tax treaties.

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4.- Value Added Tax (VAT). Introduction and framework for taxation. Internal operations: Chargeable Events, Exemptions, Venue, Taxable persons, Impact and Accruals. Intra-community operations. Imports and exports. Deductions and refunds. Rates. Deductions and refunds. pro rata VAT. VAT on fixed assets. Cash approach VAT.

### **5.4.Planning and scheduling**

Planning and scheduling Schedule sessions and presentation of works The schedule will be advised in good time in the ADD of the subject. The timing and frequency of these classroom sessions will be disclosed to students in advance.

### **5.5.Bibliography and recommended resources**