

27311 - Business Taxation

Información del Plan Docente

Academic Year	2017/18
Faculty / School	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 448 - Degree in Business Administration and Management 458 - Degree in Business Administration and Management
ECTS	6.0
Year	2
Semester	First semester
Subject Type	Compulsory
Module	---

1.General information

1.1.Introduction

1.2.Recommendations to take this course

1.3.Context and importance of this course in the degree

1.4.Activities and key dates

2.Learning goals

2.1.Learning goals

2.2.Importance of learning goals

3.Aims of the course and competences

3.1.Aims of the course

3.2.Competences

4.Assessment (1st and 2nd call)

4.1.Assessment tasks (description of tasks, marking system and assessment criteria)

5.Methodology, learning tasks, syllabus and resources

5.1.Methodological overview

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

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involvement 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 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 tasks

The program offered to students includes the following activities

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

2.-practice sessions: 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

4.-autonomous work: they allow the student to acquire the necessary skills to overcome the subject, autonomously, so that with the handling of legislative compilation and the resolution of the cases proposed in class all the skills required are mastered.

5.3.Syllabus

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

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.Course planning and calendar

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

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Personal work includes test preparation 72 hours 2,88

5.5. Bibliography and recommended resources

[BB: Bibliografía básica / BC: Bibliografía complementaria]

- BB** Albi Ibañez, Emilio : Sistema fiscal español. I, IRPF, imposición sobre la riqueza / Emilio Albi Ibañez, Raquel Paredes Gómez, José Antonio Rodríguez Ondarza . - 7ª ed. act. Barcelona : Ariel, 2016
- BB** Albi Ibañez, Emilio : Sistema fiscal español. II, Impuesto sobre sociedades, tributación de no residentes, imposición indirecta, otros impuestos / Emilio Albi Ibañez, Raquel Paredes Gómez, José Antonio Rodríguez Ondarza . - 7ª ed. act. Barcelona : Ariel, 2016
- BB** Ejercicios y cuestiones de fiscalidad / Miguel Ángel Barberán Lahuerta ... [et al.] . 5ª ed. Zaragoza : Prensas Universitarias de Zaragoza, 2017
- BB** España. Sistema fiscal español : selección de legislación / Félix Domínguez Barrero, Julio López Laborda . 29ª ed. Zaragoza : Prensas Universitarias de Zaragoza, 2017
- BC** Moreno Moreno, María del Carmen. Fiscalidad individual y empresarial : ejercicios resueltos / Mª del Carmen Moreno Moreno, Raquel Paredes Gómez . 18ª ed. Cizur Menor (Navarra) : Civitas, 2014
- BC** Poveda Blanco, Francisco. Sistema fiscal : esquemas y supuestos prácticos / Francisco Poveda Blanco, Ángel Sánchez Sánchez, Lorenzo Gil Maciá . 24ª ed. act. Cizur Menor (Navarra) : Aranzadi, 2014