

27511 - Business Taxation

Información del Plan Docente

Academic Year	2017/18
Faculty / School	109 - Facultad de Economía y Empresa
Degree	449 - Degree in Finance and Accounting
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

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,

27511 - Business Taxation

with the continued support of tax law.

5.2.Learning tasks

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.Syllabus

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.Course planning and calendar

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

[BB: Bibliografía básica / BC: Bibliografía complementaria]

- [BB] Albi Ibañez, Emilio : Sistema fiscal español. II, Impuesto sobre sociedades, tributación de no residentes, imposición indirecta, otros impuestos / Emilio Albi Ibáñez, Raquel Paredes Gómez, José Antonio Rodríguez Ondarza . - 7ª ed. act. Barcelona : Ariel, 2016
- [BB] Albi Ibañez, Emilio. Sistema fiscal español. I, IRPF, imposición sobre la riqueza / Emilio Albi Ibáñez, Raquel Paredes Gómez, José Antonio Rodríguez Ondarza . 7ª ed. act. Barcelona : Ariel, 2016

27511 - Business Taxation

- [BB] Ejercicios y cuestiones de fiscalidad / Miguel Ángel Barberán Lahuerta ... [et al.] . 4ª ed. Zaragoza : Prensas Universitarias de Zaragoza, 2016
- [BB] España. Leyes, etc., Impuestos : Sistema fiscal español : selección de legislación / Félix Domínguez Barrero, Julio López Laborda . 26ª ed. Zaragoza : Prensas Universitarias de Zaragoza, 2016
- [BB] Gascón Orive, Alfaro. IVA práctico / autor, Alfaro Gascón Orive ; revisado y actualizado, Antonio Longás Lafuente . 19ª ed. Madrid [etc.] : Centro de Estudios Financieros, 2016
- [BB] Moreno Moreno, María del Carmen. Fiscalidad individual y empresarial : ejercicios resueltos / Mª del Carmen Moreno Moreno, Raquel Paredes Gómez . 20ª ed. Cizur Menor (Navarra) : Civitas, 2016
- [BB] Portillo Navarro, María José. Manual de fiscalidad : teoría y práctica / María José Portillo Navarro . 9ª ed. Madrid : Tecnos, 2016
- [BB] Poveda Blanco, Francisco. Sistema fiscal : esquemas y supuestos prácticos / Francisco Poveda Blanco, Ángel Sánchez Sánchez, Lorenzo Gil Maciá . 26ª ed. act. (10ª en Aranzadi) Cizur Menor (Navarra) : Aranzadi, 2016