

27527 - Business Tax Planning

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	3
Semester	Second 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

The learning process designed for this subject is based on the following:

For proper integration of theoretical and practical content of the subject, as well as high student involvement in the learning process, a combination of strategies and teaching methods will be used: the theoretical and practical classes; reading, study and discussion by students of the recommended materials; conducting exercises and homework to present and discuss in class or delivery and subsequent evaluation by the teacher; the use of specific simulators for solving tax

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planning problems; and customized individual or group tutorials.

5.2.Learning tasks

The program that the student is offered to help you achieve the expected results includes the following activities ...

1. Presentation of topics, bibliographical orientation and and resolution of issues and problems raised by the teacher.
2. Personal work by the students, individually and in groups, for resolution of issues and problems and exam preparation .
3. Resolution and presentation / class discussion of issues and problems previously proposed by the teacher, and participation in seminars .
4. Tutorials Individual and group Tutorials.
5. Examinations.

5.3.Syllabus

Part One : Methodology

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|-----------------------------------|---|
| 1. Introduction..... | 2 |
| 2. Tax planning fundamentals..... | 8 |

Part Two: Personal tax planning

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| 3. Choosing between alternative savings vehicles..... | 4 |
| 4. Family strategies..... | 4 |
| 5. Estate and gift tax planning..... | 4 |

Part Three: Business tax planning

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|--|---|
| 6. Choosing the right business organization..... | 8 |
| 7. Taxation of corporate operations..... | 6 |

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8. The capital structure of corporations.....	4
9. Tax incentives for investment.....	4
10. Introduction to mergers, acquisitions and divestitures	8
11. consolidated taxation of corporate groups.....	4

Part Four: multinational tax planning

12. Introduction to multinational tax planning.....	4
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5.4.Course planning and calendar

The calendar with the dates of the sessions and the presentation of papers and other activities will be communicated by the teacher of the subject at the beginning of the academic year .

Contact hours Non-contact hours

Theory	Practice	autonomous student work (including tutorials)
30 h.	30 h.	90 h.

TIMETABLE FOR MEETINGS TYPE OF ACTIVITY

(30 meetings of 2 hours)

1ª Meeting Presentation of the subject and Item 1

2ª a 5ª Meetings Theory and practice T.2

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6ª a 9ª Meetings Theory and practice T.3

10ª a 12ª Meetings Theory and practice T.4

13ª a 14ª Meetings Theory and practice T.5

15ª a 16ª Meetings Theory and practice T.6

17ª a 20ª Meetings Theory and practice T.7

21ª a 22ª Meetings Theory and practice T.8

23ª a 24ª Meetings Theory and practice T.9

25ª a 26ª Meetings Theory and practice T.10

27ª a 28ª Meetings Theory and practice T.11

29ª a 30ª Meeting Theory and practice T.12

5.5. Bibliography and recommended resources

[BB: Bibliografía básica / BC: Bibliografía complementaria]

- [BB] Domínguez Barrero, Félix. Introducción a la planificación fiscal / Félix Domínguez Barrero . - 2ª ed. Zaragoza : Prensas Universitarias de Zaragoza, 2015
- [BC] Contreras Gómez, Carlos. Planificación fiscal : principios, metodología y aplicaciones / Carlos Contreras Gomez . Madrid: Editorial Universitaria Ramón Areces , 2016
- [BC] Jones, Sally M.. Principles of Taxation for Business and Investment Planning / Sally M. Jones, Shelley C. Rhoades-Catanach . - 2016 ed. Boston [etc.] : McGraw-Hill, 2010
- [BC] Jones, Sally. Principles Of Taxation: Advanced Strategies / Sally Jones, Shelley C. Rhoades-Catanach, Shelley Rh McGraw-Hill, 2004.
- [BC] Lecturas de planificación y estrategia fiscal : metodología y aplicaciones / compilación y estudio introductorio Julio López Laborda ; autores Jaime Alonso Carrera ... [et al.] . - [1ª ed.] Madrid : Instituto de Estudios Fiscales, 2002
- [BC] Taxes and business strategy : a planning approach / Myron S. Scholes... [et al.] . - 5th ed. Upper Saddle River (New Jersey) : Prentice Hall cop. 2016