

27527 - Business Tax Planning

Información del Plan Docente

Academic Year	2018/19
Subject	27527 - Business Tax Planning
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.Aims of the course

1.2.Context and importance of this course in the degree

1.3.Recommendations to take this course

2.Learning goals

2.1.Competences

2.2.Learning goals

2.3.Importance of learning goals

3.Assessment (1st and 2nd call)

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

4.Methodology, learning tasks, syllabus and resources

4.1.Methodological overview

The methodology followed in this course is oriented towards the achievement of the learning objectives. 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 lectures and practice sessions; reading, study and discussion by students of the recommended materials; assessment tasks and homework to present and discuss in class or delivery and subsequent evaluation by the teacher; the use of specific simulators for solving tax planning problems; and customized individual or group tutorials.

Students are expected to participate actively in class throughout the semester.

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Further information regarding the course will be provided on the first day of class.

4.2.Learning tasks

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

- Presentation of topics, bibliographical orientation and and resolution of issues and problems raised by the teacher.
- Autonomous work by the students, individually and in groups, for resolution of issues and problems and exam preparation.
- Resolution and presentation / class discussion of issues and problems previously proposed by the teacher, and participation in seminars.
- Tutorials Individual and group Tutorials.
- Assessment tasks.

4.3.Syllabus

The course will address the following topics:

Part One : Methodology

- Topic 1. Introduction.
- Topic 2. Tax planning fundamentals.

Part Two: Personal tax planning

- Topic 3. Choosing between alternative savings vehicles.
- Topic 4. Family strategies.
- Topic 5. Estate and gift tax planning.
- Topic 6. Personal strategies in a plurinational context.

Part Three: Business tax planning

- Topic 7. Choosing the right business organization.
- Topic 8. Taxation of corporate operations.
- Topic 9. The capital structure of corporations.
- Topic 10. Tax incentives for investment.
- Topic 11. Introduction to mergers, acquisitions and divestitures.
- Topic 12. consolidated taxation of corporate groups.
- Topic 13. Introduction to multinational tax planning.

4.4.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 professor of the course at the beginning of the academic year.

In class hours Out class hours

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

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TIMETABLE FOR lectures TYPE OF ACTIVITY

(30 lectures of 2 hours)

1st lectures Presentation of the subject and Item 1

2nd to 3rd lectures Theory and practice T.2

4th to 7th lectures Theory and practice T.3

8th to 10th lectures Theory and practice T.4

11th to 13th lectures Theory and practice T.5

14th to 15th lectures Theory and practice T.6

16th to 17th lectures Theory and practice T.7

18th to 19th lectures Theory and practice T.8

20th to 21st lectures Theory and practice T.9

22nd to 23rd lectures Theory and practice T.10

24th to 26th lectures Theory and practice T.11

27th to 28th lectures Theory and practice T.12

29th to 30th lectures Theory and practice T.13

4.5.Bibliography and recommended resources