

29017 - Tax System

Información del Plan Docente

Academic Year	2018/19
Subject	29017 - Tax System
Faculty / School	228 - Facultad de Empresa y Gestión Pública
Degree	429 - Degree in Public Management and Administration
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. It is based on active participation, case studies, teamwork etc. that favor the development of communicative skills and critical thinking. A wide range of teaching and learning tasks are implemented, such as lectures, practice sessions, autonomous work, tutorials, and assessment tasks.

Students are expected to participate actively in the class throughout the semester. In addition, students individually have to learn and familiar with the fundamental contents of the subject, with the continued support of tax law.

Classroom materials will be available via Moodle. These include a repository of the lecture notes used in class, the course

29017 - Tax System

syllabus, as well as other course-specific learning materials, including a discussion forum.

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

4.2.Learning tasks

This is a 6 ECTS course organized as follows:

- * **Lectures.** The teacher presents theoretical contents illustrated with relevant examples.
- * **Practice sessions.** They can include discussion and presentation of case studies, practical exercises in which the students understanding new learnings, practical exercises to be performed in continuous assessment.
- * **Autonomous work.** Students do tasks such as study, readings, preparation of practice sessions and seminars, and summative assignments.
- * **Tutorials.** Office hours can be used to solved doubts and for follow-up of students' learning progress.
- * **Assessment tasks.** Continuous assessment and/or a final written examination.

4.3.Syllabus

The course will address the following topics:

Item 1. Fundamentals of the Spanish tax system

Item 2. Property tax and business tax

Item 3. Tax on corporate operations

Item 4. Value Added Tax

Item 5. Corporate Tax

Item 6. Income Tax

Item 7. Other Taxes

4.4.Course planning and calendar

Calendar for attended sessions and presentation of tasks

29017 - Tax System

The calendar for attended and practical classes and other activities will be informed by the teacher in charge by the suitable channels.

Learning and assessment activities	Distribution	Credits
ATTENDED ACTIVITIES		2,4
Theoretical classes	Weekly two-hours sessions	1,2
Practical classes	Weekly two-hours sessions (splited groups)	1,2
ACTIVITIES OUTSIDE OF THE CLASS		3,6
Attendance group tutorials	Four two-hours activities	0,32
Final exam	One exam of two hours	0,08
Individual work, including preparation for exams	80 hours	3,2

4.5.Bibliography and recommended resources