

Información del Plan Docente

Academic Year	2017/18
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.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 involvement of students in their learning process and allow the teacher to notice the problems and questions that may

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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 the student to help him to get the results expected includes the following activities....

1: Theoretical sessions: in the theoretical sessions will opt for a methodology of a lecture in which the teacher will explain the essential elements to approach each of the syllabus items.

2. Practical sessions : for these sessions, it could perform three different types of activities:

Activities in which theoretical concepts are learned but in which the student will be an active part, as it will apply the learnings they have already acquired for the understanding of new ones

Activities for the resolution of practical exercises

Activities for the resolution of practical exercises to be performed in continuous assessment

3.Tutorials : they allow the students a more direct and personalized assistance, for explaining doubts about course's contents, guide them in learning and for the resolution process of exercises.

5.3.Syllabus

FIRST PART. BASIC CONCEPTS

Item 1. Basic concepts of the Spanish Tax System

SECOND PART. THE SPANISH TAX SYSTEM

Item 2. Local Taxes. Tax on buildings use. Tax on economic activities

Item 3. Tax on corporate operations

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Item 4. Value Added Tax

Item 5. Corporate Income Tax

Item 6. Personal Income Tax

Item 7. Other Taxes

5.4.Course planning and calendar

Calendar for attended sessions and presentation of tasks

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
ATENDED 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

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Individual work, including preparation for exams	80 hours	3,2
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5.5. Bibliography and recommended resources

[BB: Basic bibliography/ BC: Complementary bibliography]

- BB** Albi Ibáñez, 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
- 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 de la Universidad de Zaragoza, 2017
- BC** Moreno Moreno, María del Carmen. Casos prácticos de sistema fiscal : resueltos y comentados / María del Carmen Moreno Moreno, Raquel Paredes Gómez . Madrid : Delta, 2015
- BC** Poveda Blanco, Francisco. Sistema fiscal : esquemas y supuestos prácticos / Francisco Poveda Blanco, Ángel Sánchez Sánchez, Lorenzo Gil Maciá . 24ª ed. act. (9ª en Aranzadi) Cizur Menor (Navarra) : Aranzadi, 2014