

27511 - Business Taxation

Syllabus Information

Academic Year: 2020/21

Subject: 27511 - Business Taxation

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.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

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, with the continued support of tax law.

4.2.Learning tasks

The course includes the following learning tasks:

- Lectures (30h). the teacher will explain the essential elements of the program. The exams will be done in these classes.
- Practice sessions (30h). 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.

- Autonomous work (90h).

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.

The teaching delivery methodology is expected to pivot around face-to-face classes. However, if necessary for health reasons, face-to-face classes may be taught semi-face-to-face or online.

4.3.Syllabus

The course will address the following topics:

- TOPIC 1. Basis of the tax system. Elements of Tax Liability.
- TOPIC 2. Property Tax and Tax on Economic Activities.
- TOPIC 3. Value Added Tax.
- TOPIC 4. Corporate Tax.
- TOPIC 5. Personal Income Tax.

4.4.Course planning and calendar

Further information concerning the timetable, classroom, office hours, assessment dates and other details regarding this course, will be provided on the first day of class or please refer to the Faculty of Economics and Business website (<https://econz.unizar.es/>)

4.5.Bibliography and recommended resources