

Academic Year/course: 2022/23

27527 - Business Tax Planning

Syllabus Information

Academic Year: 2022/23

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

2. Learning goals

3. Assessment (1st and 2nd call)

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.

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 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.

In principle, the teaching delivery methodology is planned to pivot around face-to-face classes. However, if necessary for health reasons, face-to-face classes may be taught online.

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 tax strategies.
- Topic 5. Estate and gift tax planning.
- Topic 6. Personal strategies in a plurinational context.

Part Three: Business tax planning

- Topic 7. The choice of business entity
- Topic 8. Business Operating Strategies (I): Choosing worker compensation and depreciation systems
- Topic 9. Business Operating Strategies (II): The capital structure of corporations and tax incentives for investment
- Topic 10. 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.

TIMETABLE FOR lectures TYPE OF ACTIVITY

(30 lectures of 2 hours)

1st	lecture	Presentation of the subject and T.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 16th	lectures	Theory and practice T.6
17th to 19th	lectures	Theory and practice T.7
20th to 23rd	lectures	Theory and practice T.8
24th to 27th	lectures	Theory and practice T.9
28th to 30th	lectures	Theory and practice T.10
	• Final remark	

The approach and objectives of this subject are aligned with the following *Sustainable Development Objectives* of the 2030 Agenda of the United Nations Organization (<https://www.un.org/sustainabledevelopment/es/>):

Goal 4: To ensure inclusive, fair and quality education, and promote lifelong learning opportunities for everyone.