Universidad Zaragoza

Academic Year/course: 2022/23

27611 - Business Taxation

Syllabus Information

Academic Year: 2022/23
Subject: 27611 - Business Taxation
Faculty / School: 109 - Facultad de Economía y Empresa
Degree: 450 - Degree in Marketing and Market Research
ECTS: 6.0
Year: 2
Semester: First 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

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.

The teaching methodology is planned for face-to-face classes. However, if necessary for health reasons, teaching could be delivered on line.

4.2. Learning tasks

Different teaching methods and activities will be used in the process of learning:

- Theory classes. the teacher will explain the essential elements of the program. The exams will be done in these classes.
- Applied classes. 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.

In principle, teaching will be done in person. However, if necessary for health reasons, it will be

online

The assessment will be prepared to be carried out as face-to-face examination, but if health circumstances do not allow it, they will be carried out by doing it entirely online or in a blended way. In the case of online exams, it is important to highlight that, the student may be recorded, and he or she can exercise his or her rights by the procedure indicated in.

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The necessary software will be used to check the possibility of plagiarism. The detection of plagiarism or copying in an activity will imply that the activity or exam will be marked 0/10.

4.3. Syllabus

UNIT 1.- Basis of the tax system. Elements of Tax Liability.

UNIT 2.- Property Tax and tax on Economic Activities.

UNIT 3.- Value Added Tax.

UNIT 4.- Corporate Tax.

UNIT 5.- Personal Income Tax.

4.4. Course planning and calendar

The timing of the theoretical and practical sessions will be communicated to students at the beginnin the academic year