

## 27311 - Business Taxation

### Syllabus Information

**Academic year:** 2023/24

**Subject:** 27311 - Business Taxation

**Faculty / School:** 109 - Facultad de Economía y Empresa

228 - Facultad de Empresa y Gestión Pública

301 - Facultad de Ciencias Sociales y Humanas

**Degree:** 448 - Degree in Business Administration and Management

454 - Degree in Business Administration and Management

458 - Degree in Business Administration and Management

**ECTS:** 6.0

**Year:** 2

**Semester:** First semester

**Subject type:** Compulsory

**Module:**

### 1. General information

Business Taxation subject aims to provide the student with the necessary knowledge for correct tax management of the company. For this reason, it is focused on the study of the main taxes that affect business life, from the moment the company begins to carry out its activity until the results are obtained in the economic cycle.

These approaches and objectives are aligned with the Sustainable Development Goals (SDGs) of the United Nations 2030 Agenda (<https://www.un.org/sustainabledevelopment/es/>), specifically, the activities planned in the subject will contribute to the achieved Goals 10.3 and 10.4 of Goal 10: Reduce inequality within and between countries.

### 2. Learning results

1. Correctly identify the main taxes that affect business activity within the global scheme
2. Use tax terminology correctly
3. Handle and properly interpret tax legislation
4. Precisely delimit the qualitative elements of the tax obligation
5. Correctly quantify tax obligations
6. Integrate the knowledge acquired, enabling adequate advice to companies in compliance with their tax obligations
7. Apply the contents to the resolution of practical cases or assumptions obtained from economic reality
8. Make decisions based on their tax implications
9. Adapt the knowledge acquired to new tax situations
10. Manage the electronic tools provided by the AEAT for compliance with tax obligations

### 3. Syllabus

This course will address the following topics:

Unit 1. Fundamentals of the tax system. Elements of the tax liability

1.1. Categories of taxes

1.2. Classification of taxes

1.3. Tax items

Unit 2. Local taxes

2.1 Tax qualitative elements

2.2 Tax quantitative elements

Unit 3. Value Added Tax

3.1. Tax qualitative elements

3.2. Tax quantitative elements

Unit 4. Corporate Tax

4.1. Tax qualitative elements

4.2. Tax quantitative elements

Unit 5. Income Tax

5.1. Tax qualitative elements

5.2. Tax quantitative elements

### 4. Academic activities

Theory session: 30 horas

Practice sessions: 30 horas

Autonomous work and study: 84 horas

Final exam: 6h

In principle, 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.

## 5. Assessment system

The evaluation will be carried out through a GLOBAL test that will consist of the resolution of one or several questions and/or exercises, in accordance with tax regulations.

To pass the subject, you must demonstrate knowledge of at least 40% of what is asked in each tax and obtain an overall grade equal to or greater than 5.

These rules are applicable to both the 1st and 2nd call.

For the 1st call, the possibility of taking an ELIMINATORY TEST of the first four topics is offered, once the explanation has been concluded (the date will be announced in Moodle in advance). Those who reach 40% of the score assigned to each tax and obtain a grade equal to or greater than 4 will be exempt from taking the exam for that part in the global exam in the 1st call. The grade for this eliminatory test will account for 70% of the final grade. The other 30% will correspond to the exam of the rest of the subject (topic 5), to be taken on the date of the official call. To pass this second test it will be necessary to achieve at least a 4. The grade obtained with both tests must be equal to or greater than 5.

However, even if the eliminatory test has been passed, the student always has the possibility of taking the global exam for the entire subject, in which case they must notify the teacher at least 2 days in advance of the date of this 1st call. . If the exam is taken for the entire subject, the grade obtained will be the final grade in the 1st call.

Evaluation criteria:

In the assessment of each of the evaluation activities, it will be taken into account that the student demonstrates that he knows, understands and is able to properly use the terminology and tax concepts, as well as the management and interpretation of current legislation to delimit and quantify correctly the tax obligations.

The criteria that are assessed in the qualification for any of the aforementioned tests are the following:

- Maximum rigor in the use of tax language and the basic concepts of tax obligation within the Spanish tax system.
- Ability to accurately apply and relate the different taxable events addressed in the subject.
- Ability to accurately identify the rest of the qualitative elements of the tax obligations raised in the exercises
- Ability to correctly quantify the tax obligations raised in the years
- Appropriate use of tax legislation to support the solutions chosen by the student.