

27511 - Business Taxation

Syllabus Information

Academic year: 2023/24

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

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

These approaches and goals 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 achievement of Objective 10.3 and 10.4 of Goal 10: Reducing inequality within and between countries.

2. Learning results

1. Correctly identify the main taxes affecting business activity within the overall scheme
2. Correct use of tax terminology
3. Proper handling and interpretation of tax legislation
4. Precise delimitation of the qualitative elements of the tax liability
5. Correct quantification of tax obligations
6. Integrate the acquired knowledge enabling the proper advice to companies in the fulfillment of their tax obligations.
7. Apply the contents to the resolution of cases or practical assumptions obtained from the economic reality
8. Making decisions based on their tax implications
9. Adapt the knowledge acquired to new tax situations
10. Manage the electronic tools provided by the AEAT to comply with tax obligations

3. Syllabus

UNIT 1.- Fundamentals of the tax system. Elements of the Tax Obligation.

UNIT 2.- Tax on Real Estate and Tax on Economic Activities.

UNIT 3.- Value Added Tax.

UNIT 4.- Corporate Income Tax.

UNIT 5.- Personal Income Tax.

4. Academic activities

Master classes: 30 hours

Practical classes: 30 hours

Personal study, class preparation, tutorial assistance: 84 hours

Assessment tests. 6 hours

6 ECTS= 150 hours

In principle, the teaching methodology and its evaluation is planned to be based on face-to-face classes . However, if circumstances so require, they may be carried out online.

5. Assessment system

The subject will be evaluated by means of a GLOBAL evaluation system in both first and second call.

The **GLOBAL** test will consist of the resolution of one or more questions and/or exercises, according to tax regulations.

In order to pass the subject, it is necessary to demonstrate a knowledge of at least 40% of the questions asked in each tax and to obtain an overall grade equal to 5.

For the **1st call** , an **ELIMINATORY TEST** of the first four topics is offered at to conclude their explanation. Those who reach 40% of the score assigned to each tax and obtain an average grade equal to or higher than 4 will be exempted from examining these first four subjects in the global exam in the 1st call. The grade of this eliminatory test will account for 65% of the final

grade. The other 35% will correspond to the exam of the rest of the subject (subject 5), to be taken on the date of the official call. To pass this second test it will be necessary to reach, at least, at least 4 points out of the 10 total points. The weighted average grade obtained with both tests must be equal to or higher than 5.

In case the average mark is greater than or equal to 5 but the minimum mark established for each tax is not met, the final mark of the student will be a maximum of 4.5 points.

However, even if the student has passed the eliminatory test, he/she always has the possibility of sitting the overall examination for the whole subject.

In the **2nd call** there will be a global test that will include questions from the entire syllabus of the subject and will represent 100% of the student's grade. In order to pass the subject it will be necessary to reach 40% of the score assigned to each tax and obtain an average grade of 5.

Assessment Criteria:

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

The criteria to be assessed in the qualification for any of the above tests are as follows:

- Maximum rigor in the use of tax language and the basic concepts of tax liability 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 liabilities raised in the fiscal years
- Appropriate use of tax legislation to support the solutions chosen by the student