

39824 - Business taxation

Syllabus Information

Academic year: 2023/24

Subject: 39824 - Business taxation

Faculty / School: 326 - Escuela Universitaria Politécnica de Teruel

Degree: 634 - Joint Programme in Computer Engineering - Business Administration

ECTS: 6.0

Year: 3

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 objectives are aligned with the Sustainable Development Goals (SDGs) of the 2030 Agenda of United Nations (<https://www.un.org/sustainabledevelopment/es/>), specifically, the activities planned in the subject will contribute to the achievement of Targets 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 global 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

GENERAL PART

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

- 1.1. Tribute categories
- 1.2. Classification of taxes
- 1.3. Tax elements

SPECIAL PART

TOPIC 2.- Local taxes

- 2.1- Qualitative tax elements
- 2.2- Quantitative tax elements

THEME 3.- Value Added Tax.

3.1- Qualitative tax elements

3.2- Quantitative tax elements

TOPIC 4.- Corporate Income Tax.

4.1- Qualitative tax elements

4.2- Quantitative tax elements

TOPIC 5.- Personal Income Tax.

5.1- Qualitative tax elements

5.2- Quantitative tax elements

4. Academic activities

Lectures: 30 hours

Practical classes: 30 hours

Personal study, class preparation, tutorial assistance: 84 hours

Assessment tests. 6h

In principle, the teaching methodology and its assessment 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 assessment will be carried out by means of a **GLOBAL** test that will consist of the resolution of one or several questions and/or exercises, according to the 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.

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

For the **1st call** , there is the **possibility** of taking an **ELIMINATORY TEST** of the first four topics, at (the date will be previously announced in Moodle). Those who reach 40% of the score assigned to each tax and obtain a grade equal to or higher than 4 will be exempted from examining that part in the global exam in the 1st call. The grade of 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 (subject 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 in both tests must be equal to or higher than 5.

However, even if students have passed the eliminatory test, they always have the possibility of taking the global exam for the whole subject, in which case the student must inform the teacher at **least 2 days before the date of this 1st call**. If the exam of the whole subject is taken, the grade obtained will be the final grade in the 1st call.

Assessment Criteria:

In the assessment of each of the evaluation activities it will be taken into account that the student demonstrates that they know, understand and are able to adequately use tax terminology and concepts, 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.