

## 61456 - Taxation and Labour Law

### Syllabus Information

**Academic year:** 2023/24

**Subject:** 61456 - Taxation and Labour Law

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

**Degree:** 545 - Master's in Auditing

**ECTS:** 4.0

**Year:** 1

**Semester:** First semester

**Subject type:** Compulsory

**Module:**

### 1. General information

Statutory auditors must demonstrate knowledge of legal matters, including labour and tax law. For this reason, students must learn to identify whether the economic activity duly complies with the provisions of labour and tax law.

Therefore, the main objective of this subject is that for the student to develop the necessary competencies for auditing in tax and labour law.

An auditor shall be able to identify the main areas to be taken into consideration in the labour and tax framework of the economic activity.

The aim is for the student to learn about the responsibility involved in the labour and tax activity from a practical approach.

Attendance, engagement and active participation in the sessions is recommended.

These approaches and objectives are aligned with the following Sustainable Development Goals (SDGs) of the United Nations Agenda 2030 (<https://www.un.org/sustainabledevelopment/es/>) in such a way that the acquisition of the learning results of the subject provides training and competence to contribute to some extent to the achievement of targets 4.4 of Goal 4, 8.6 of Goal 8 and 16.6 of Goal 16.

### 2. Learning results

1. To know the current tax regime in Spain and be able to interpret the taxation applicable to the company under review.
2. To manage the current VAT and Corporate Income Tax regulations.
3. To know the sources that create differences between the accounting result and the corporate tax base, to verify the reasonableness of the current or deferred tax assets or liabilities recorded by the companies.
4. To identify the different types of contracts, the social security charge they entail and to be able to judge the adequate reflection of this concept in the accounting of the companies.

### 3. Syllabus

#### **MODULE I. Labour Law**

1. LABOR AUDIT
2. CONCEPT AND SYSTEM OF SOURCES OF LABOR LAW
3. INDIVIDUAL LABOR LAW
4. COLLECTIVE LABOR LAW
5. SOCIAL SECURITY LAW
6. CORPORATE SOCIAL RESPONSIBILITY

#### **MODULE II. Tax law**

1. The Spanish tax system. Procedures for the application of taxes. Infringements and tax penalties.
2. Spanish tax system. Taxes on economic activity. Personal Income Tax.
3. Corporate Income tax. The fiscal year end closing. The determination of the accounting result and its interrelation with the corporate income tax base.
4. Value Added Tax.

### 4. Academic activities

- **Participative master class:** 19 hours.

The contents of the subject will be presented, with a practical orientation towards professional practice.

- **Analysis and presentation of case studies:** 19 hours.

The cases presented by the teacher will be solved.

- **Independent study and work of the student:** 20 hours.
- **Production of learning exercises:** 40 hours.
- **Assessment test:** 2 hours.

## 5. Assessment system

In **FIRST CALL** there are two assessment systems:

### 1. CONTINUOUS ASSESSMENT

1. Continuous assessment requires attendance and active participation in classes and other scheduled activities. The grade for continuous assessment will be obtained by applying the following weightings:

**1: Active participation in the theoretical and practical classes.** Attendance to the classroom sessions and completion of work and case studies proposed in class will be valued with 45% of the grade. This will be added to the grade obtained in the learning exercises.

#### 2: Learning Exercises.

In each of the topics that make up the subject, each of the teachers will propose to the students some exercises based on the practical application of the knowledge transmitted, whose purpose is that the student internalizes the basic contents of the subject. The assessment will take into account the precision of the answers and the knowledge of the subject. This section will account for 55% of the final grade.

Important: The learning exercises will be completed and delivered individually. Group work will not be accepted, unless expressly authorized by the corresponding teacher.

**2. OVERALL ASSESSMENT:** students who do not opt for continuous assessment, do not pass the subject according to this system or would like to improve their grade are entitled to take an overall test. In any case, the best of the grades obtained will prevail.

This overall test will be carried out in accordance with the calendar established in the master's schedule and will consist of an exam in which the different topics of the subject will be addressed.

In order to pass the subject by this means, the grade obtained in the exam must be higher than 5 points out of 10.

For the second call, the assessment will be global and will consist of an exam in which the different topics of the subject will be addressed. In order to pass the subject by this means, the grade obtained in the exam must be higher than 5 points out of 10.