

1. BASIC INFORMATION

Course	Taxation
Degree program	Degree in Tourism and Leisure Management
School	Faculty of Social Science. Valencia
Year	Year Two
ECTS	6 ECTS
Credit type	Compulsory
Language(s)	English
Delivery mode	On site
Semester	Second Semester
Academic year	2023-2024
Coordinating professor	Gadea Moya, María Jesús

2. PRESENTATION

The student is provided with specialized academic training in tax management, at the same time useful for his professional future within the tourism sector both public and private. The student will be able to:

- Have an overview of the Spanish tax system.
- To settle the taxes that employers and professionals must comply with in the field of direct taxation (Personal Income Tax and Company Tax) and in the field of indirect taxation (Value Added Tax).
- Estimate the tax costs in the field of business activity.

3. COMPETENCIES AND LEARNING OUTCOMES

Core competencies:

- CB2 – Students know how to apply their knowledge to their work or vocation in a professional way and possess the skills that are usually demonstrated through the elaboration and defense of arguments.
- CB3 - Students have the ability to gather and interpret relevant data (usually within their area of study) to make judgments that include a reflection on relevant topics of social, scientific or ethical nature.
- CB4 - Students can transmit information, ideas, problems and solutions to both a specialized and non-specialized audience.

Cross-curricular competencies:

- CT04 - Written communication / Oral communication: Ability to transmit and receive

data, ideas, opinions and attitudes to achieve understanding and action, being oral that which is done through words and gestures and written, through writing and / or graphic supports.

- CT05 - Analysis and problem solving: Be able to critically evaluate information, break down complex situations into their constituent parts, recognize patterns, and consider other alternatives, approaches and perspectives to find optimal solutions and efficient negotiations.
- CT07 - Leadership: Being able to guide, motivate and guide others, recognizing their abilities and abilities to effectively manage their development and common interest.

Specific competencies:

- CE19 - Ability to draw up a plan to direct and manage (management) a company in the tourism and leisure sector.
- CE22 - Ability to manage the financial resources of tourism organizations.
- CE23 - Ability to analyze and use information from the legal environment for decision-making in the management of a company in the tourism and leisure sector.
- CE24 - Ability to select the best financial and tax planning alternative to be applied in the management of a company in the tourism and leisure sector.

Learning outcomes:

- LO1: Have an overview of the Spanish tax system.
- LO2: To settle the taxes that employers and professionals must comply with in the field of direct taxation (Personal Income Tax and Company Tax) and in the field of indirect taxation (Value Added Tax).
- LO3: Estimate the tax costs in the field of business activity.

The following table shows the relationship between the competencies developed during the course and the learning outcomes pursued:

Competencies	Learning outcomes
CB2, CB3, CT04, CE22	Have an overview of the Spanish tax system
CB2, CB3, CB4, CT04, CE19, CE22, CE23, CE24	To settle the taxes that employers and professionals must comply with in the field of direct taxation (Personal Income Tax and Company Tax) and in the field of indirect taxation (Value Added Tax).
CB2, CT05, CT07, CE24	Estimate the tax costs in the field of business activity

4. CONTENT

The contents of the subject are indicated below:

- The Spanish Tax System.
- Corporation Tax: general regulations and determination of the tax base.

- Value Added Tax: general regulations, tax base and tax rates.
- Value Added Tax: deductions, intra-Community and external transactions, obligations of taxable persons.
- Corporate Tax and Value Added Tax settlements.
- Taxes and tourist fees for overnight stay and air transfers.

5. TEACHING-LEARNING METHODOLOGIES

The types of teaching-learning methodologies used are indicated below:

- Master class.
- Case study.
- Project-based learning.
- Problem-based learning.

6. LEARNING ACTIVITIES

Listed below are the types of learning activities and the number of hours the student will spend on each one:

Campus-based mode:

Learning activity	Number of hours
Lectures	30 h.
Autonomous work	35 h.
Oral exhibitions	5 h.
Case analysis and problem solving	30 h.
Group participatory activities	30 h.
Knowledge tests	5 h.
Tutoring	5 h.
Preparation of reports and writings	10 h.
TOTAL	150 h.

7. ASSESSMENT

Listed below are the assessment systems used and the weight each one carries towards the final course grade:

Campus-based mode:

Assessment system	Weight
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Knowledge tests	40%
Case analysis and problem solving	30%
Written reports	20%
Oral presentations	10%

When you access the course on the *Campus Virtual*, you'll find a description of the assessment activities you have to complete, as well as the delivery deadline and assessment procedure for each one.

7.1. Ordinary Call

To pass the subject in the ordinary examination, you must obtain a grade greater than or equal to 5.0 out of 10.0 in the final grade (weighted average) of the subject.

In any case, it will be necessary for you to obtain a grade greater than or equal to 5.0 in the final exam so that it can be averaged with the rest of the activities.

The European University of Valencia establishes continuous assessment as the evaluation system for the knowledge, skills, and basic, general, transversal, and specific competencies of the Tourism and Leisure Management degree program, in accordance with the provisions of the Degree Program Assessment Regulations. In this regard, and for the purpose of using examination attempts, the student should be aware that if any evaluation system specified in the Learning Guide is used, in the ordinary examination, the student will receive an overall grade for the subject, thus consuming an examination attempt.

According to the afore mentioned Regulations, students enrolled in on-site degree programs are required to justify at least 50% of their class attendance as a necessary part of the evaluation process. In the case of theoretical or practical classes specified as mandatory by the teacher in the subject schedules, the student must record a 90% attendance, whether the absence is justified or not. Failure to provide documentation through the means proposed by the University will empower the teacher to grade the subject as failed in the ordinary examination, following the grading system.

7.2. Extraordinary Examination

To pass the subject in the extraordinary examination, you must obtain a grade greater than or equal to 5.0 out of 10.0 in the final grade (weighted average) of the subject.

In any case, it will be necessary for you to obtain a grade greater than or equal to 5.0 in the final exam so that it can be averaged with the rest of the activities.

Uncompleted activities from the ordinary examination must be submitted after receiving the corresponding corrections from the teacher, or those that were not submitted.

The European University of Valencia establishes continuous assessment as the evaluation system for the knowledge, skills, and basic, general, transversal, and specific competencies of the Tourism and Leisure Management degree program, in accordance with the provisions of the Degree Program Assessment Regulations. In this regard, and for the purpose of using examination attempts, the student should be aware that in the extraordinary examination, the Objective Knowledge Test (POC) will determine whether an examination attempt is used or not. In the exceptional case where the student only needs to pass evaluation systems other than the POC, they will be considered "NP" if they do not present them and will receive a numerical grade if they present at least one of them.

According to the afore mentioned Regulations, students enrolled in on-site degree programs are required to justify at least 50% of their class attendance as a necessary part of the evaluation process. In the case of theoretical or practical classes specified as mandatory by the teacher in the subject schedules, the student must record a 90% attendance, whether the absence is justified or not. Students who, due to non-compliance with this requirement, must take the extraordinary examination, must complete whatever activities the teacher determines to recover this part.

8. SCHEDULE

This table shows the delivery deadline for each assessable activity in the course:

Assessable activities	Deadline
Case analysis 1: Calculating the Corporate Tax on a Tourism Company	Week 9
Case analysis 2: Calculating the Value Added Tax on a Tourism Company	Week 13
Case analysis 3: Calculating the Income Tax for a Spanish Resident	Week 18
Delivery and presentation of a report on the analysis of a selected topic	Week 19,20
Knowledge tests	Week 16, 22

This schedule may be subject to changes for logistical reasons relating to the activities. The student will be notified of any change as and when appropriate.

9. BIBLIOGRAPHY

The main reference work for this subject is:

- Rosen, Hs (2008). "Public Finance," 7th edition McGraw-Hill Publishing.
- State Agency Official State Bulletin (2020). "Electronic Code of Tax Legislation" in the address www.boe.es/legislación/codigos.
- Altamirano, Alejandro C. (2012). "Tax Law. General theory", Editorial Marcial Pons.
- Costa, M. and others (2005). "Basic Tax Theory: An Economic Approach", 2nd edition, Editorial Thomson Civitas.
- Damas Serrano, A., Perez Lara, J.M. And Lopez Martinez, J. (2017). "Practical Handbook of Law. Tributary" Editorial Tirant lo Blanch.
- Mirrlees, J. (2013). "Design of an optimal tax system. Mirrlees Report", Editorial Universitaria Ramón Areces.
- Paniagua Soto, F. And Navarro Pascual, R. (2017). "Public Finance. T.II: Theory public revenues", Pearson Educación, S.A.
- Ruiz-Huerta, J And Loscos, J. (2003). "Public Finance Exercises," McGraw-Hill Publishing.
- Viñuela Díaz, J. (coordinator), (2014). "Options for a reform of the Spanish tax system" Editorial Ramón Areces Study Center.

Some pages of interest are:

- <http://www.aeat.es>
- <https://ec.europa.eu>
- <https://icex.es>
- www.oecd.org/spain/

10. EDUCATIONAL GUIDANCE AND DIVERSITY UNIT

From the Educational Guidance and Diversity Unit we offer support to our students throughout their university life to help them reach their academic achievements. Other main actions are the students inclusions with specific educational needs, universal accessibility on the different campuses of the university and equal opportunities.

From this unit we offer to our students:

1. Accompaniment and follow-up by means of counselling and personalized plans for students who need to improve their academic performance.
2. In terms of attention to diversity, non-significant curricular adjustments are made in terms of methodology and assessment for those students with specific educational needs, pursuing an equal opportunities for all students.
3. We offer students different extracurricular resources to develop different competences that will encourage their personal and professional development.
4. Vocational guidance through the provision of tools and counselling to students with vocational doubts or who believe they have made a mistake in their choice of degree.

Students in need of educational support can write to us at:

unidad.diversidaduev@universidadeuropea.es

11. ONLINE SURVEYS

Your opinion matters!

The Universidad Europea encourages you to participate in several surveys which help identify the strengths and areas we need to improve regarding professors, degree programs and the teaching-learning process.

The surveys will be made available in the “surveys” section in virtual campus or via e-mail.

Your assessment is necessary for us to improve.

Thank you very much for your participation.