

## 1. BASIC INFORMATION

<b>Course</b>	Taxation Systems
<b>Degree program</b>	Bachelor's Degree in Business Administration
<b>School</b>	Social Sciences and Communication
<b>Year</b>	Second
<b>ECTS</b>	6 ECTS
<b>Credit type</b>	University Core Requirement
<b>Language(s)</b>	Spanish and English
<b>Delivery mode</b>	Campus-based and online
<b>Semester</b>	Second
<b>Academic year</b>	2024/2025
<b>Coordinating professor</b>	María Victoria Gutiérrez Duarte

## 2. PRESENTATION

Tax Systems is a second-year core requirement course within the Bachelor's Degree in Business Administration and, like the rest of core requirement courses in the program, it is worth six ECTS.

The significance of the subject in the curriculum as a whole and its connection with the future profession lies in understanding that a country's tax structure and principal taxes is essential for business education and training, since one of the most important costs of any economic activity is taxation.

By the end of the course, the student will be able to analyze the most important taxes of any tax system, especially Spain's, and will be familiar with the main tools of tax planning, both domestic and international.

## 3. LEARNING OUTCOMES

### Knowledge

KN01. Define the fundamental concepts about the company, the entrepreneur, and its environment, as well as the main functional areas and problems of the company as an organization in a market economy.

- Identify the different tax structures of the public sector and the main tax figures of any country.

KN02. Identify the key and relevant information, data and trends, the means and the material and human resources necessary for business management and the implementation of entrepreneurial initiatives in order to offer solutions in the field of business decision-making.

- Identify and critically analyze current trends related to tax systems in a context of globalization and internationalization.

### Skills

SK01. Analyze, in a critical and analytical manner, the concepts and theories related to business management, interpreting economic, fiscal, financial and legislative data in the field of organizations.

- Plan and make decisions making optimal use of the tax incentives established in the standard.

### Competences

CP04. Analyze, integrate and evaluate information from the legal, socio-cultural and economic environment, necessary for decision making.

CP07. Select the best financial and tax planning alternative, as well as the available management tools, to be applied in the markets and companies in which the activity is carried out.

## 4. CONTENT

Course content:

Unit 1. Public revenues and taxes

- Topic 1. Public revenues
- Topic 2. Taxes
- Topic 3. Main tax concepts

Unit 2. Taxing personal income: design and economic valuation

- Topic 1. Taxable event and personal aspects of the tax
- Topic 2. Types of income included in the taxable base of the tax
- Topic 3. Settlement scheme and determining the gross taxable base
- Topic 4. Determining the net taxable base
- Topic 5. Tax settlement: calculating tax liability
- Topic 6. Tax settlement: calculating tax liability minus tax credits, and tax liability minus tax credits, taxes withheld and prepayments

Unit 3. Taxing corporate income: design and economic valuation

- Topic 1. Corporate income tax: basic legislation and main elements of the tax
- Topic 2. Off-balance sheet adjustments in Corporate Income Tax
- Topic 3. Corporate Income Tax: determining the taxable base, previous gross tax liability and tax liability minus allowances and deductions for international double taxation
- Topic 4. Corporate Income Tax: deductions to incentivize certain activities and determining net tax liability
- Topic 5. Corporate Income Tax: payments on account and determining tax debt
- Topic 6. Corporate Income Tax: other taxpayer obligations and tax settlement

Unit 4. Taxing consumption: design and economic valuation

- Topic 1. VAT: basic legislation and main elements of the tax
- Topic 2. VAT: determining the taxable base and the tax debt. Pro-rata rule and special regimes
- Topic 3. VAT: tax management and settlement
- Topic 4. Special taxes

Unit 5. Tax planning tools and methodology

- Topic 1. Personal tax planning
- Topic 2. Business tax planning
- Topic 3. International tax planning

## 5. TEACHING-LEARNING METHODOLOGIES

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

### CAMPUS-BASED

- Case study method (campus-based mode)
- Problem-Based Learning (PBL) (campus-based mode)
- Project-based learning (campus-based mode)
- Lecture-based classes (campus-based mode)

### ONLINE

- Case study method (online mode)
- Problem-Based Learning (PBL) (online mode)
- Project-based learning (online mode)
- Lecture-based classes via online seminar (online mode)

## 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
Lecture-based classes	30 h
Independent study	35 h
Oral presentations	5 h
Case study and problem solving	30 h
Visits /stays	0 h
Participatory group activities	30 h
Knowledge tests	5 h
Academic advising	5 h
Reports and assignments	10 h
<b>TOTAL</b>	<b>150 h</b>

**Online mode:**

Learning activity	Number of hours
Online seminar	5 h
Reading topics and consulting complementary resources	22.5 h
Individual application activities: problems, cases, projects	35 h
Collaborative application activities	12.5 h
Advisory sessions	17.5 h
Self-assessment questionnaires and knowledge tests	7.5 h
Independent study	50 h
<b>TOTAL</b>	<b>150 h</b>

## 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
Knowledge tests	50%
Oral presentations	5%
Individual activities. Case studies, problem solving and projects	30%
Collaborative activity: written reports	15%

**Online mode:**

Assessment system	Weight
Knowledge tests	50%
Oral presentations	5%
Individual activities. Case studies, problem solving and projects	30%
Collaborative activity: written reports	15%

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. First exam period

To pass the course in the first exam period, you must obtain a final course grade of at least 5 out of 10 (weighted average).

In any case, you will need to obtain a grade of at 5.0 in the final exam in order for it to count towards the final grade along with all the grades corresponding to the other activities.

### 7.2. Second exam period

To pass the course in the second exam period, you must obtain a final grade of at least 5 out of 10 (weighted average).

In any case, you will need to obtain a grade of at 5.0 in the final exam in order for it to count towards the final grade along with all the grades corresponding to the other activities.

The student must deliver the activities not successfully completed in the first exam period after having received the corresponding corrections from the professor, or those that were not delivered in the first place.

## 8. SCHEDULE

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

Assessable activities	Deadline
Activity 1. assessment questionnaire on basic concepts of taxation	Weeks 5-6
Activity 2. assessment questionnaire on theoretical concepts of Personal Income Tax	Weeks 9-10
Activity 3. Assessment questionnaire on calculating the taxable base for Personal Income Tax	Weeks 13-15
Activity 4. Fiscal Report	Weeks 16-18
Activity 5. Final exam	Week 18

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:

- Albi, E., Paredes, R. y Rodríguez, J.A. (2024). Sistema Fiscal Español I. IRPF. Imposición sobre la riqueza. 15ª Edición actualizada. Barcelona: Ariel Economía.
- Albi, E., Paredes, R. y Rodríguez, J.A. (2024). Sistema Fiscal Español II. Impuesto sobre Sociedades. Tributación de no residentes. Imposición indirecta. Otros impuestos. 15ª Edición actualizada. Barcelona: Ariel Economía.

The recommended Bibliography is:

- A.A.V.V (2016). Manual de Fiscalidad Internacional. Madrid: Instituto de Estudios Fiscales.
- Agencia Tributaria (2022). Manuales Prácticos. Disponible en:
- [http://www.agenciatributaria.es/AEAT.internet/Inicio/Ayuda/Manuales\\_\\_Folletos\\_y\\_Videos/Manual\\_es\\_practicos/Manuales\\_practicos.shtml](http://www.agenciatributaria.es/AEAT.internet/Inicio/Ayuda/Manuales__Folletos_y_Videos/Manual_es_practicos/Manuales_practicos.shtml).
- Albi, E., González-Páramo, J.M. y Zubiri, I. (2009). Economía Pública II. Teoría de la imposición e ingresos públicos. Barcelona: Ariel Economía.
- Domínguez Barreo, F. (2015). Introducción a la planificación fiscal. 2ª edición. Zaragoza: Prensas de la Universidad de Zaragoza, 2015.
- Moreno M.C. y Paredes, R. (2014). Fiscalidad individual y empresarial ejercicios resueltos. Civitas.18ª ed. España

Legal texts:

- Ley 37/1992, de 28 de diciembre, del Impuesto sobre el Valor Añadido.
- Ley 38/1992 de diciembre, de Impuestos Especiales.
- Ley 13/1996 de Medidas Fiscales, Administrativas y del Orden Social.
- Ley 66/1997, de 30 de diciembre, de Medidas Fiscales, Administrativas y del Orden Social.
- Ley 49/2002, de 23 de diciembre, de régimen fiscal de las entidades sin fines lucrativos y de los incentivos fiscales al mecenazgo. BOE número 307, de 24/12/2002.
- Ley 58/2003, de 17 de diciembre, General Tributaria. (2003). BOE núm. 302, de 18/12/2003.
- Ley 35/2006, de 28 de noviembre, del Impuesto sobre la Renta de las Personas Físicas y de modificación parcial de las leyes de los Impuestos sobre Sociedades, sobre la Renta de no Residentes y sobre el Patrimonio.
- Ley 27/2014, de 27 de noviembre, del Impuesto sobre Sociedades, BOE núm. 288, de 28/11/2014.
- Real Decreto 1624/1992, de 29 de diciembre, por el que se aprueba el Reglamento del Impuesto sobre el Valor Añadido.
- Real Decreto 1165/1995, de 7 de julio, por el que se aprueba el Reglamento de los Impuestos Especiales.
- Real Decreto 439/2007, de 30 de marzo, por el que se aprueba el Reglamento del Impuesto sobre la Renta de las Personas Físicas.
- Real Decreto 634/2015, de 10 de julio, por el que se aprueba el Reglamento del Impuesto sobre Sociedades, BOE núm. 165, de 11/07/2015.
- Ley 34/2015, de 21 de septiembre, de modificación parcial de la Ley 58/2003, de 17 de diciembre, General Tributaria. BOE núm. 227, de 22/09/2015.
- Unión Europea. Directiva 2006/112/CE del Consejo, de 28 de noviembre de 2006, relativa al sistema común del impuesto sobre el valor añadido.

## 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:

[orientacioneducativa@universidadeuropea.es](mailto:orientacioneducativa@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.