

1. BASIC DATA

Subject	Tax Systems
Titration	Bachelor's Degree in Business Administration and Management
School/ Faculty	Faculty of Social Sciences Valencia
Course	Second
ECTS	6 ECTS
Character	Mandatory
Language/s	Spanish and English
Modality	Face to Face
Semester	S2
Academic year	2024-2025
Coordinating Teacher	Poole Derqui, Leticia

2. PRESENTATION

The general purpose of the subject is to allow students to understand the structure of the Spanish Tax System, as well as to learn about the problems involved in the financial activity of the public sector and the forms of financing of it. In this sense, the subject aims to describe and explain the different fields of action of the public sector and the revenues that finance the different public systems and their different configurations in the countries of our economic environment. The student will learn all the main concepts related to the tax system of an organization from an essentially economic point of view.

3. LEARNING OUTCOMES

· DEGREE LEARNING OUTCOMES

Knowledge

CON03: Ability to select the best alternative for financial, tax planning for be applied in the markets and companies in which the activity is carried out, as well as apply the different tools available for its management.

Skills

CP08: Ability to analyse, integrate and evaluate information from the environment economic, necessary for decision-making.

CPT01. Create new ideas and concepts from known ideas and concepts, coming to conclusions or solving problems, challenges and situations in an original way.

CPT06. Integrate analysis with critical thinking in a process of evaluating different ideas or possibilities and their potential for error, based on evidence and objective data that lead to effective and valid decision-making.

CPT07. Adapt to adverse, unexpected, stress-causing situations, whether they are personal or professional, overcoming them and even turning them into opportunities to positive change.

CPT08: Show ethical behaviors and social commitment in the performance of the activities of a profession, as well as sensitivity to inequality and diversity.

· LEARNING OUTCOMES OF THE SUBJECT.

- Identification of the different tax structures of the public sector and of the main tax figures of any country.
- Identification and critical analysis of current systems trends taxes in a context of globalization and internationalization.
- Planning and decision-making getting a best use of tax incentives set up in the norm.

4. CONTENTS

- Public revenues and taxes
- Personal income taxation: design and economic valuation
- Corporate income taxation: design and economic valuation
- Taxation on consumption: design and economic valuation
- Instruments and method of fiscal planning

5. TEACHING-LEARNING METHODOLOGIES

- Lectures
- Case Method
- Problem-Based Learning (PBL)
- Project-Based Learning

6. TRAINING ACTIVITIES

The types of training activities that will be carried out and the student's dedication in hours to each of them are named below:

Face-to-face modality:

Training activity	Number of hours
Master Classes	30 h.
Freelance work	35 h.
Oral presentations	5 h.
Case Analysis and Problem Solving	30 h.
Participatory group activities	30 h.
Knowledge Tests	5 h.
Guardianship	5 h.
Preparation of reports and writings	10 a.m.
TOTAL	150 h.

7. EVALUATION

The evaluation systems are listed below, as well as their weight on the total grade of the subject:

Face-to-face modality:

Evaluation system	Weight
Knowledge Tests	50%
Written reports	20%
Case Analysis and Problem Solving	20%
Oral Presentations	10%

On the Virtual Campus, when accessing the subject, the evaluation activities you must carry out will be consulted in detail, as well as the delivery dates and evaluation procedures for each one.

7.1. Ordinary call

To pass the subject in the ordinary call, 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 4.0 in the final test, so that it can average with the rest of the activities.

It is mandatory to justify at least 50% of face-to-face attendance in the classroom to classes, as a necessary part of the evaluation process and to follow the student's right to receive advice, help and academic monitoring from the professor. Students must use the technological system that the University makes available to them, or the control system decided by the teacher, to accredit their daily attendance at each class. These systems will also serve to guarantee objective information on the active role of the student in the classroom. The lack of accreditation by the means proposed by the university of at least 50% of attendance will entitle the professor to grade the subject as failing in the ordinary call, following the grading system provided for in these regulations. All this, without prejudice to other requirements or higher percentages of attendance that each faculty may set up in the teaching guides or in its internal regulations.

Activities that are delivered after the established deadline will have a penalty in their grade to be decided in the teaching guide.

7.2. Extraordinary call

To pass the subject in the ordinary call, 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 4.0 in the final test, so that it can average with the rest of the activities. The activities not passed in the ordinary call must be given, after having received the corresponding corrections from the teacher, or those that were not delivered.

8. SCHEDULE

This section shows the schedule with delivery dates of assessable activities of the subject:

Assessable activities	Date
Activity 1. Objective knowledge test (first part test type)	Week 4
Activity 2. Case Analysis and Problem Solving (topics 1 (a) (5))	Weeks 5, 7, 9, 11, 12
Activity 3. Delivery and presentation of the report on the analysis of the financial activity of the public sector	Week 13
Activity 4. Objective Knowledge Test (Final)	Week 16-17

This schedule may be changed for logistical reasons of the activities. Any modification will be notified to the student on time.

9. BIBLIOGRAPHY

Recommended bibliography is shown below:

State Agency Official State Gazette (2021). "Electronic Tax Legislation Code" at address www.boe.es/legislación/codigos.

Altamirano, Alejandro C. (2012). "Tax Law. General Theory", Editorial Marcial Pons.

Costa, M. et al. (2005). "Basic Theory of Taxation: An Economic Approach", 2nd edition, Thomson Civitas Publishing.

Cruz Padiá, I. and Hinojosa Torralvo, J.J. (coordinators), (2019). "Current issues in international tax planning", Atelier Libros. Ladies

Serrano, A., Pérez Lara, J.M., & López Martínez, J. (2017). "Practical Manual of Tax Law", Editorial Tirant lo Blanch.

Martín Queralt, J., Lozano Serrano, C and Tejerizo López, JM. (2018). "Course on Financial and Tax Law", 29th edition, Editorial Tecnos.

Mirles, J. (2013). "Design of an optimal tax system. Informe Mirles", Editorial Universitaria Ramón Areces.

Paniagua Soto, F. & Navarro Pascual, R. (2017). "Public Finance. T.II: Theory of Public Revenues", Pearson Education, S.A. Rosen, H.S. (2011). "Hacienda Pública", 7th edition McGraw-Hill Publishing.

Ruiz-Huerta, J & Loscos, J. (2003). "Exercises in Public Finance", McGraw-Hill Publishing.

Stiglitz, J.E.; Rosengard, J.K. (2015). "The Economics of the Public Sector", Antoni Bosch editores. Viñuela

Díaz J. (coordinator), (2014). "Options for a reform of the Spanish tax system", Editorial Centro de Estudios Ramón Areces.

Pages of interest:

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

10. EDUCATIONAL GUIDANCE AND DIVERSITY AND INCLUSION UNIT.

From the Educational Guidance and Diversity and Inclusion Unit (ODI) we offer support to our students throughout their university life to help them achieve their academic achievements. Other pillars of our action are the inclusion of students with specific educational support needs, universal accessibility on the different campuses of the university and equal opportunities.

This Unit offers students:

1. Accompaniment and follow-up through the realization of personalized advice and plans for students who need to improve their academic performance.
2. In terms of diversity, non-significant curricular adjustments are made, at the level of method and evaluation, in those students with specific educational support needs, pursuing equality of opportunities for all students.
3. We offer students different extracurricular training resources to develop various skills that will enrich them in their personal and professional development.
4. Vocational guidance through the provision of tools and advice to students with vocational doubts or who believe that they have made a mistake in the choice of degree.

Students who need educational support can write to us at:

Orientacioneducativa.uev@universidadeuropea.es

11. SATISFACTION SURVEYS

Your opinion matters!

The European University encourages you to take part in satisfaction surveys to detect strengths and areas for improvement in the teaching staff, the degree and the teaching-learning process.

The surveys will be available in the survey space of your virtual campus or through your email.

Your assessment is necessary to improve the quality of the

degree. Thank you very much for your participation.