

1. BASIC DATA

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| Subject | Taxation |
| Titration | Bachelor's Degree in Business Administration and Management |
| Faculty | Faculty of Social Sciences, Valencia. |
| Course | Third |
| ECTS | 6 ECTS |
| Character | Mandatory |
| Language/s | Spanish /English |
| Modality | Face to Face |
| Semester | S1 |
| Academic year | 2024-2025 |
| Coordinating Teacher | Leticia Poole Derqui |

2. PRESENTATION

A graduate in Business Administration must know the most relevant tax aspects in the business field because one of the most important costs in any business decision is the tax cost. The objective of this subject is for the student to acquire knowledge of the possible tax consequences of the different business actions to improve decision-making. The subject uses the accounting and tax concepts learned in other subjects

3. LEARNING OUTCOMES

DEGREE LEARNING OUTCOMES

Knowledge

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

Skills

CP06: Ability to analyse, integrate and evaluate information from the environment legal system, necessary for decision-making

CPT01. Create innovative ideas and concepts from known ideas and concepts, reaching 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 a successful and effective decision-making process.

CPT07. Adapt to adverse, unexpected situations, and situations that cause stress, whether personal or professional, overcoming them and even turning them into opportunities for positive change.

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

SUBJECT LEARNING OUTCOMES

- Settlement of taxes due by entrepreneurs and professionals in the field of direct taxation (Personal Income Tax and Income Tax on corporations) and in the field of indirect taxation (Value Tax Added).
- Estimation of tax costs in the field of business activity.

4. CONTENTS.

- The Spanish Tax System.
- Personal Income Tax: economic activities.
- Corporate Income Tax: general regulations and determination of the taxable base
- Corporate Income Tax: tax debt and obligations of the taxpayer
- Value Added Tax: general regulations, tax base and tax rates

- Value Added Tax: deductions, special regimes, transactions
intra-Community and external, obligations of taxable persons
- Corporate Income Tax and Value Added Tax settlements

5. TEACHING-LEARNING METHODOLOGIES

The following are the types of teaching-learning methodologies that will be applied:

- Master class.
- Case method.
- Project-based learning.
- Problem-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 identified below:

Face-to-face modality/ Extended classroom:

| Training activity | Number of hours |
|-------------------------------------|-----------------|
| MASTER LECTURES | 30 h. |
| SELF-EMPLOYMENT | 35 h. |
| ORAL PRESENTATIONS | 5 h. |
| CASE ANALYSIS AND PROBLEM SOLVING | 30 h. |
| GROUP PARTICIPATORY ACTIVITIES | 30 h. |
| KNOWLEDGE TESTS | 5 h. |
| MENTORING | 5 h. |
| PREPARATION OF REPORTS AND WRITINGS | 10 h. |
| TOTAL, HOURS | 150 h. |

7. EVALUATION

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

| Evaluation system | Weight |
|-----------------------------------|--------|
| KNOWLEDGE TESTS | 50% |
| CASE ANALYSIS AND PROBLEM SOLVING | 20% |
| WRITTEN REPORTS | 25% |
| ORAL PRESENTATIONS | 5% |
| Total | 100 |

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 5.0 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 at 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**, by 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.

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 5.0 in the final test, so that it can average with the rest of the activities.

Tasks and activities delayed without justified cause will have a penalty in their evaluation. This penalty will be specified in the virtual campus guide.

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 test of Knowledge (first part test type) | Week 4 |
| Activity 2. Case Analysis and Problem Solving (Topics 1 to 7) | Weeks 5, 7, 9, 11, 12 |
| Activity 3. Delivery and presentation of tax reports for different taxes | Week 13 |
| Activity 4. Knowledge Tests | Week 14 |

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

9. BIBLIOGRAPHY

The recommended bibliography is indicated below:

BASIC MANUAL OF THE SUBJECT:

Spanish Tax System: Schemes and practical cases. Academic year 2023-2024: 109 (Working papers)

by Angoitia Grijalba, Miguel and Tobés, Paloma.

State Agency Official State Gazette (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. et al. (2005). "Basic Theory of Taxation: An Economic Approach", 2nd edition, *Thomson Civitas Publishing*.

Damas Serrano, A., Pérez Lara, J.M. and López Martínez, J. (2017). "Practical Manual of Law Tributario", *Editorial Tirant lo Blanch*.

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

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 of Public Revenues", *Pearson Education, SA*.

Rosen, H.S. (2008). "Hacienda Pública", 7th edition *McGraw-Hill Publishing*.

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

Viñuela Diaz, 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/

10. EDUCATIONAL GUIDANCE, DIVERSITY AND INCLUSION UNIT.

From the Educational Guidance, 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 participate 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.



