

1. BASIC INFORMATION

Course	Module IV. Corporate Financial Taxation
Degree program	Master's Degree in Financial Management
School	Faculty of Economics, Business, and Communication
Year	1
ECTS	6
Credit type	Obligatory
Language(s)	English
Delivery mode	Campus-based
Semester	First
Academic year	2024-2025
Coordinating professor	Dr. Hubert Augusto Joo Kitano

2. PRESENTATION

This module prepares students to analyze tax planning, investment management, and tax optimization strategies to enhance business outcomes in decision-making.

It provides the necessary knowledge for students to assess and incorporate tax costs and incentives into their decision-making. To achieve this, different options are analyzed from a tax perspective, both in personal and business contexts, focusing on proper tax planning, investment management, and tax optimization strategies that improve the results of investments and activities.

3. LEARNING OUTCOMES

Knowledge

CON3. Identify inorganic growth/business restructuring strategies based on identifying risk and fiscal optimization strategies.

- Identify the tax provisions applicable to the company.
- Estimate the indicators based on the company's tax environment.

Skills

HAB3. Use financial strategies to improve a company's results.

- Draw up a strategic financial plan for the company.
- Assess the tax effects on the company's investments.
- Draw up a company tax optimization strategy.
- Examine the limitations of tax planning.

Competences

COMP9. Develop a practical understanding of the fiscal implications of business decisions, optimization strategies, tax burdens, and the financial return on different investment alternatives

COMP18. Show ethical behavior and social commitment in the performance of professional activities and sensitivity to inequality and diversity.

4. CONTENT

- Tax environment: knowledge of tax provisions and the different tax systems.
- Tax planning: concept, relevance, indicators, and methodologies.
- Strategic tax planning: maximizing disposable income and minimizing costs.
- Investment management: tax incentives for investment, sensitivity analysis, and tax rates.
- Tax optimization strategies: through financial options (deferral of capital gains, wash sale rule, combined strategies).
- Legal tax planning: tax aspects and limitations.

5. TEACHING-LEARNING METHODOLOGIES

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

- Lectures
- Case studies
- Collaborative 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	12
Practical application seminars	18
Independent study	50
Synchronous online academic tutorials	18
Debates and colloquiums	8

In-person evaluation tests	2
Solving case studies	10
Synchronous oral presentations	2
Problem-solving	20
Drawing up reports and written work	10
Total	150

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
In-person evaluation tests	60%
In-person oral presentations	5%
Reports and written documents	15%
Case/problem	20%

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 exam call

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

In any case, you must obtain a grade greater than or equal to 5.0 on the final test so that it can be averaged with the rest of the activities.

7.2. Extraordinary exam call

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

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 be averaged with the rest of the activities.

The activities not passed or submitted in the ordinary call must be submitted after the instructor has provided the corresponding corrections and feedback.

8. SCHEDULE

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

Campus-based mode:

Assessable activities	Deadline
1. Tax Environment: Continuous Evaluation: Written-test, individual, autonomous work. Submission	Week 3
2. Tax Planning: Continuous Evaluation, Written test, individual, autonomous work, submission	Week 5
3. Strategic Tax Plan: Essay/Written report. Groups. (International business, special regimes)	Week 7
Module 4 and 5: Case preparation, discussion, class presentation	Week 10
In-person evaluation test, 1.5 hours. Complete module	Week 12

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:

- Jones, S. M., Rhoades-Catanach, S. C., & Callaghan, S. R. (2018). *Principles of taxation for business and investment planning*. McGraw-Hill.
- Finney, M. J., Dixon, J. C., & Langston, R. (1991). *Tolley's international tax planning*. LexisNexis.

10. EDUCATIONAL GUIDANCE, DIVERSITY AND INCLUSION UNIT

From the Educational Guidance, Diversity and Inclusion 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

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.