



PERSONA CIENCIA EMPRESA

UNIVERSITAT RAMON LLULL

Code: 81111
Name of the subject: Business Taxes

GENERAL CHARACTERISTICS

Number of credits 3.0
ECTS:
Language/s Catalan
 Spanish
 English
Type Normal
Professor/s Sánchez Torelló, José Luís

DESCRIPTION

BRIEF DESCRIPTION AND JUSTIFICATION

Taxes understood as public income are of critical importance for sustaining public spending. The subject of Taxation of the company has to provide the student with solid and profound knowledge of those taxes that affect in a more direct way the business activity and also be able to be a valid interlocutor with the company. Class activities allow the student to realize the importance of achieving a fairer and more solid tax system.

COMPETENCIES

That students acquire a rigorous knowledge of national and international legislation, both in the field of accounting and auditing as well as in the commercial and fiscal fields. (EC5)

PREREQUISITES

Access requirements established for Master programs, in accordance with current legislation.

CONTENTS

Lecture 1. Tax system and fiscal audit

Classification of taxes.

Spanish tax system

Tax liability

Collection procedure

Sanction procedure

Review of tax acts

Characteristics of the fiscal audit

Required information and areas of work affected

Evaluation of tax contingencies

Lecture 2.- Corporate Income Tax

- Nature and scope of IS

Main developments of the new Law 27/2014

The IS taxable base. Reductions

Value adjustments: amortization and impairment losses

Non-Deductible Expenses in IS

Settlement schedule: non-adjustable adjustments

Tax incentives for small companies.

Deductions to encourage the performance of certain activities

Tax consolidation regime

Withholdings and income on account of IS

Lecture 3.- The Value Added Tax

- Nature and scope of VAT

Businessman and professional concept

Deliveries of goods and services

Intra-Community acquisitions of goods

Imports.

VAT exemptions

Place of realization of the taxable event

Modification of the tax base

METHODOLOGY

TRAINING ACTIVITIES:

Training activities	ECTS Credits	Competencies
Lectures presenting concepts and procedures	1	CE5
Practical sessions (exercises, case resolution)	0,75	CE5
Assignments by Students	0,25	CE5
Seminars or tutorials	0	
Personal study activities	0,85	CE5
Assessment sessions	0,15	CE5
Internship in Company	0	
TOTAL	3	

EXPLANATION OF TEACHING METHODOLOGY

The didactic methodology used in the classroom is based on the combination of different training activities. Expositive sessions, study sessions and case studies are programmed so that different types of interactions are developed within the classroom: those in which the teacher presents and explains contents of which practical cases are proposed where the student must analyze the assumption and propose a solution that is consistent with current regulations. The dynamics of solving practical cases are done both individually and in working groups. The solutions of the proposed cases are discussed in class where discussions are generated.

EVALUATION

METHODS OF EVALUATION

Evaluation Methods	Weight	Competencies
Final exam		
Partial exams	80%	CE%
Following up activities	10%	CE5
Homework and presentations	10%	CE5
Experimental work or fieldwork		
Projects		
Evaluation of the company or institution		
Participation		

LEARNING OUTCOMES

As a result of the assimilation of the contents of the subject, students should be able to:

- To know the main fiscal developments approved in the new Corporate Tax Law.
- Review the tax obligations of the companies by the auditor.
- To know in depth the tax regulations that allow the calculation of the IS rate.

- Determine exactly the compliance with the tax regulations in accordance with the accounting information in the annual accounts.
- Know the main operations that force companies to pass on the value added tax.
- Know the deductibility of VAT in companies. Requirements.
- Know the main special regimes of VAT.

EVALUATION

The evaluation of the subject will be done through two continuous evaluation tests that represent 80% of the grade. The student so that it can be evaluated will have to accredit at least an average of 5 of the three partial tests and must obtain at least a 4 in each of the partial tests. If the student achieves these prerequisites, the rest of the evaluation will be computed (10% of follow-up activities and another 10% of works and presentations). In the extraordinary call for July, the student must pass a test that represents 100% of the total evaluation with a minimum score of 5.

EVALUATION OF COMPETENCIES

The evaluation of the transversal competencies of the subject will be done through the following instruments:

- Continuous assessment tests:** This is the most important procedure in the evaluation process. During the teaching-learning process, the teacher must verify that the student is gradually and progressively assuming the procedures, concepts and attitudes of the subject in a way that is capable of acquiring the theoretical knowledge that allows to develop, simultaneously, transversal competences.
- Activities carried out in class:** Through the proposal and resolution of practical cases will evaluate the ability of students to make decisions according to their criteria and current regulations.

BIBLIOGRAPHY

Bibliography

BASIC

- **Sánchez Torelló, J.L.** (2017). Impuesto sobre Sociedades. Barcelona: IQS.
- **Sánchez Torelló, J.L.** (2017). Impuesto sobre el valor añadido. Barcelona: IQS.

COMPLEMENTARY

- **Memento práctico Fiscal.** (2017) Editorial Francis Lefebvre.
- **Gascón Orive, A y Longas Lafuente, A.** (2014). IVA práctico. Edición 17ª. Madrid: CEF

- **Mellado Benavente, Fco, *et al.***(2015). Guía del Impuesto sobre sociedades: adaptada a la reforma fiscal 2015. 3ª edición. Madrid:CISS.

DOCUMENT RECORD

PREVIOUS CHANGES

LAST REVISION

José Luis Sánchez Torelló - 20/9/2016