

**COURSE DATA****Data Subject**

<b>Code</b>	33593
<b>Name</b>	Business taxes
<b>Cycle</b>	Grade
<b>ECTS Credits</b>	6.0
<b>Academic year</b>	2022 - 2023

**Study (s)**

<b>Degree</b>	<b>Center</b>	<b>Acad. Period year</b>
1309 - Degree in Labour Relations and Human Resources	Faculty of Social Sciences	4 First term

**Subject-matter**

<b>Degree</b>	<b>Subject-matter</b>	<b>Character</b>
1309 - Degree in Labour Relations and Human Resources	34 - Company taxation	Optional

**Coordination**

<b>Name</b>	<b>Department</b>
PEDROSA LOPEZ, JOSE CARLOS	170 - Moral, Political and Legal Philosophy

**SUMMARY****English version is not available**

Tributación de la Empresa es una asignatura optativa de 6 créditos del Grado en Relaciones Laborales y Recursos Humanos. En esta asignatura se aborda, por un lado, y de forma más significativa, el estudio del esquema del Sistema Tributario Empresarial, explicándose los institutos jurídico-tributarios de carácter general (el tributo, concepto, categorías y elementos) y, con especial dedicación, el de los impuestos en particular que afectan más directamente a l'actividad económica de las personas físicas y de las PYMES (IRPF; IS, IVA). Por otra parte, si bien con un carácter más esquemático, también se estudian los procedimientos de aplicación de los tributos, el régimen sancionador tributario y los procedimientos de revisión de los actos administrativos dictados por la Administración tributaria.



Esta asignatura forma parte de la mención en Asesoría Laboral y empresarial, proporcionando al estudiante los elementos imprescindibles para poder abordar con garantías el conocimiento y aplicación de un aspecto esencial para el asesoramiento de las empresas cómo es su régimen jurídico tributario.

## PREVIOUS KNOWLEDGE

### Relationship to other subjects of the same degree

There are no specified enrollment restrictions with other subjects of the curriculum.

### Other requirements

Se recomienda tener superadas asignaturas jurídicas, básicas y obligatorias, del título.

## COMPETENCES (RD 1393/2007) // LEARNING OUTCOMES (RD 822/2021)

### 1309 - Degree in Labour Relations and Human Resources

- Students must have acquired knowledge and understanding in a specific field of study, on the basis of general secondary education and at a level that includes mainly knowledge drawn from advanced textbooks, but also some cutting-edge knowledge in their field of study.
- Students must be able to apply their knowledge to their work or vocation in a professional manner and have acquired the competences required for the preparation and defence of arguments and for problem solving in their field of study.
- Students must have the ability to gather and interpret relevant data (usually in their field of study) to make judgements that take relevant social, scientific or ethical issues into consideration.
- Students must be able to communicate information, ideas, problems and solutions to both expert and lay audiences.
- Students must have developed the learning skills needed to undertake further study with a high degree of autonomy.
- Be able to learn independently and develop initiative and entrepreneurship.
- Be able to organise and plan.
- Be able to manage information and to write and formalise reports and documents.
- Be able to analyse, synthesise and reason critically.
- Be able to solve problems, apply knowledge to practice and develop motivation for quality.
- Be able to communicate orally and in writing.
- Be able to use new information and communication technologies.
- Be able to work in a team.



- Respect and promote the principles of fundamental rights, gender equality, equal opportunities and non-discrimination, democratic values and sustainability.
- Know and apply the principles of the professional code of ethics.

**LEARNING OUTCOMES (RD 1393/2007) // NO CONTENT (RD 822/2021)**

**English version is not available**

**WORKLOAD**

ACTIVITY	Hours	% To be attended
Theoretical and practical classes	60,00	100
Attendance at events and external activities	3,00	0
Development of group work	3,00	0
Development of individual work	3,00	0
Study and independent work	15,00	0
Readings supplementary material	5,00	0
Preparation of evaluation activities	30,00	0
Preparing lectures	15,00	0
Preparation of practical classes and problem	11,00	0
Resolution of case studies	3,00	0
Resolution of online questionnaires	2,00	0
<b>TOTAL</b>	<b>150,00</b>	

**TEACHING METHODOLOGY**

**English version is not available**

**EVALUATION**

**English version is not available**



## REFERENCES

### Basic

- MARTÍN QUERALT, J.; LOZANO SERRANO, C.; POVEDA BLANCO, F.: Derecho Tributario, Aranzadi, Cizur Menor, última edició.
- GARCÍA PRATS, A.; GARCÍA MORENO, A.; MONTESINOS OLTRA, S.: Tributación Empresarial; Tirant lo Blanch, última edició.
- Lleis i reglaments dels tributs