

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

Code	33593
Name	Business taxes
Cycle	Grade
ECTS Credits	6.0
Academic year	2019 - 2020

Study (s)

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

Subject-matter

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

Coordination

Name	Department
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.

OUTCOMES

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**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
TOTAL	150,00	

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

ADDENDUM COVID-19

This addendum will only be activated if the health situation requires so and with the prior agreement of the Governing Council

English version is not available