COURSE DATA

Data Subject

Code	35814
Name	Introduction to taxation
Cycle	Grade
ECTS Credits	6.0
Academic year	2018 - 2019

Study (s)

Degree	Center	Acad. year	Period
1313 - Degree in Business Management and Administration	Faculty of Economics	2	Second term
1330 - Degree in Business Management and Administration (Ontinyent)	Faculty of Economics	2	Second term
1921 - D.D. in Business Management Administration-Law	Doubles Studies Faculty of Law - Faculty of Economics	3	First term
1926 - D.D. in Tourism-Business Management Administration	Faculty of Economics	3	First term

Subject-matter

Degree	Subject-matter	Character
1313 - Degree in Business Management and Administration	14 - Taxation	Obligatory
1330 - Degree in Business Management and Administration (Ontinyent)	14 - Taxation	Obligatory
1921 - D.D. in Business Management Administration-Law	4 - Year 3 compulsory subjects	Obligatory
1926 - D.D. in Tourism-Business Management Administration	4 - Asignaturas de tercer curso	Obligatory

Coordination

Name	Department
AFCHA CHAVEZ, SERGIO MOISES	110 - Applied Economics

SUMMARY

- **Introduction to taxation** is the English version of the course **Introducción a la Fiscalidad ,** a **6** ECTS credit compulsory course, included with the subject "Fiscalidad de la empresa" in the Subject "**Fiscalidad**" (Taxation). This courses are part of the Module "**Entorno Económico y Marco Jurídico**" (Economic environment and Legal Framework) in the Degree in ADE.

- The formative importance of the course resides in its contribution to the central objective of the *grade in ADE* of forming professionals able to perform management, advising and assessment activities in firms, both globally and in specific functional areas like finance, investment, management or accounting, so its contribution qualifies to the graduated in ADE to work both in firms or institutions management and in the field of counseling and consulting.
- As to the specific objectives of the Degree in Business Administration this Course provides instrumental knowledge to the training and learning process. The course is organised to help students to acquire knowledge and skills in different professional fields and mentally prepared to adapt both to the new scenarios that may require his future career and to changes in the current economic and regulatory environment.
- The subject is of great interest for the future career of the students as it provides some basic skills basic to achieve different profiles, for example, those involved with Taxation, Auditing, Accounting, Constitution and Dissolution of Companies, Asset Management, etc.,.
- Its localization inside the module helps to place the study area in the legal and fiscal environment in which the company operates and interacts, and it allows to enlarge the knowledge that will be used in further subjects. In this sense, the different subjects of the module are linked with part of the contents that are taught in some of the subjects of other modules.
- Besides their role in supporting later formative developments, the module is useful professionally because part of the contents and skills that are acquired are of direct application during the work as a professional.

- The contents of the course will cover a varied range of aspects related with Public Sector Funding, business taxation from the starting of the firm, to the normal operation, inheritance and transmission, and dissolution of Business, and finally, the Spanish taxes. On this regard Spanish Personal Income Tax and Value Added tax will be the main characters of the course, taking into account their impact on the tax obligations of those engaged in economic activities.

PREVIOUS KNOWLEDGE

Relationship to other subjects of the same degree

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

Other requirements

Prerequisites have not been established

OUTCOMES

1313 - Degree in Business Management and Administration

- Demonstrate capacity for analysis and synthesis.
- Have organisation and planning skills.
- Demonstrate oral and written communication skills in the native language.
- Be able to use ICTs in the field of study.
- Be able to analyse and search for information from different sources.
- Be able to solve problems.
- Be able to make decisions.
- Be able to apply economic principles for the diagnosis and resolution of social problems such as immigration, discrimination and others that affect society and the market.
- Have critical and self-critical capacity.
- Manage time effectively.
- Be able to learn autonomously.
- Be able to adapt to new situations.
- Acquire interdisciplinary knowledge of the company and its social, economic, institutional and legal environment, and of the basic elements of the management process, such as organisation and administration, accounting, taxation, operations, human resources, marketing, financing and investment.
- Know the Spanish tax framework, with special reference to the business environment.
- Be able to understand and anticipate the tax situations to be faced by the company.
- Understand the relationship between taxation and business decisions.
- Understand the international dimension of taxation and its effect on business.

LEARNING OUTCOMES

• To familiarize the student with the language and the environment of taxation.

• Acquisition of knowledge on public sector funding and the Spanish Tax System.

• To get enough knowledge to analyze the implications of tax rules on the decisions-making process in the business.

• Ability to file the main tax returns that affect the personal income (Personal Income Tax / VAT).

• To understand and to be able to use the taxing benefits included in the Persona Income tax for business.

WORKLOAD

ACTIVITY	Hours	% To be attended
Theory classes	30,00	100
Classroom practices	30,00	100
Development of individual work	15,00	0
Study and independent work	30,00	0
Preparing lectures	15,00	0
Preparation of practical classes and problem	15,00	0
Resolution of case studies	15,00	0
TOTAL	**150,00**	

TEACHING METHODOLOGY

During the course we will work on the contents of the syllabus. We will consider theoretical questions of the subject along with exercises and practical cases that must be handed in to the responsible of the class on the scheduled dates and fulfilling formal requirements. To follow the theoretical and practical sessions it can be used the available resources appropriate to achieve the correct attainment of the proposed objectives (blackboard, transparencies, virtual classroom, etc.).

In a general way, the classes combined the methodology of master classes with practical sessions. So, on one hand, the professor will highlight the fundamental aspects of each topic and it will guide the study through the relevant bibliography, on the other hand, the practices will consist on outlining questions and exercises applied to the economic and juridical field that students must solve. If required, the answers of the exercises will be discussed in class. Also students will be asked to read, to analyze and to synthesize different readings and must be able to show -either by means of written work, or either by means of oral presentation- his/her understanding of the readings.

The educational materials required will be available either in the Library or –if possible- in the virtual classroom, http://aulavirtual.uv.es.

EVALUATION

To pass the course it will be necessary to obtain a minimum qualification of 5 over 10.

The final mark will be the result of the following assessments:

1. *The final exam* that will consist of theoretical and practical questions (they will suppose 80% of the final mark). The minimum qualification to pass the exam will be 5 (over 10) in this written test, so that the rest of the student's assessment could be added.
2. *Assessment of the practical activities* developed by students during the course: written works, oral exhibitions, resolution of problems and tests. For the assessment of the activities and proposed tasks, these should be given in the scheduled date and fulfil formal requirements. (they will suppose

20% of the final mark). All these activities will be recoverable in the final exam of the second call.

REFERENCES

Basic

- Fuenmayor Fernández, A., Granell Pérez, R. e Higón Tamarit, F.J. (2018): Impuesto sobre la Renta. Ejercicio 2018, Tirant lo Blanch, Valencia.
- Descalç, A. e Higón, F.J. (2007): Sistema Fiscal: introducció a la imposició, Universitat de València, Valencia.
- Costa, M. y Otros (2005): Teoría de los impuestos: un enfoque económico, 2ª Edición, Thomson-Civitas, Madrid.

Additional

- Alonso Alonso, R. (2018): IRPF e Impuesto sobre el Patrimonio. Casos prácticos. Centro de Estudios Financieros, Madrid.
- Bustos Gisbert, A. (2011): Lecciones de Hacienda Pública II, Colex, Madrid.
- De Bunes Ibarra, J.M. (coor.) (2009): El IVA: Optimación ante la crisis económica. CISS.
- Portillo Navarro, M.J. (2018): Manual de Fiscalidad Española: Teoría y Práctica, Madrid: Tecnos
- Sevilla Segura, J.V. (2004): Política y Técnica Tributarias, Madrid: Instituto de Estudios Fiscales.
- Agencia Tributaria (2017): Manual Práctico. IVA 2017. Agencia Estatal de la Administración Tributaria, Madrid. Se puede descargar en un archivo pdf en la página web de la Agencia Tributaria (www.agenciatributaria.es).
- Agencia Tributaria (2018): Manual práctico. Renta 2017. Ministerio de Economía y Hacienda, Madrid. Se puede descargar en un archivo pdf en la página web de la Agencia Tributaria (www.agenciatributaria.es).
- Cabrera Fernández, J.M. y M. Cabrera Herrero (2016): Todo IVA.2016, CISS.
- Lefebvre. El Derecho (2018): Mementos Fiscal, Edersa-Ediciones Francis Lefevre, Madrid. Está accesible en la base de datos desde ordenadores conectados a la red informática de la Universidad de Valencia en la dirección http://online.elderecho.com o buscando en las bases de datos de la biblioteca http://biblioteca.uv.es.