

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

<b>Code</b>	35815
<b>Name</b>	Business taxation
<b>Cycle</b>	Grade
<b>ECTS Credits</b>	4.5
<b>Academic year</b>	2019 - 2020

**Study (s)**

<b>Degree</b>	<b>Center</b>	<b>Acad. year</b>	<b>Period</b>
1313 - Degree in Business Management and Administration	Faculty of Economics	3	First term
1330 - Degree in Business Management and Administration (Ontinyent)	Faculty of Economics	3	First term
1921 - D.D. in Business Management Administration-Law	Doubles Studies Faculty of Law - Faculty of Economics	5	Annual
1926 - D.D. in Tourism-Business Management Administration	Faculty of Economics	4	First term

**Subject-matter**

<b>Degree</b>	<b>Subject-matter</b>	<b>Character</b>
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	6 - Year 5 compulsory subjects	Obligatory
1926 - D.D. in Tourism-Business Management Administration	5 - Asignaturas de cuarto curso	Obligatory

**Coordination**

<b>Name</b>	<b>Department</b>
CILLERO SALOMON, PEDRO	110 - Applied Economics



## SUMMARY

- Business Taxation is a compulsory subject of 4,5 ECTS credits, included with the subject "Introduction to Taxation" in the subject "Taxation" integrated in the Module "Economic Environment and Legal Framework" of the Degree in Administración y Dirección de Empresas.
- The formative importance of the subject lies in its contribution to the central objective of the ADE degree of training professionals capable of performing management, advisory and evaluation tasks in productive organizations, both globally and in specific functional areas of financing, investment, administration or accounting. So that their contribution enables the graduate in ADE to act professionally both in the management of companies or institutions and in the field of consulting.
- Regarding the specific objectives of the degree in ADE, the subject provides instrumental knowledge to the process of training and learning. The subject is configured so that the student acquires knowledge and skills in various professional fields and with a mentally prepared to adapt both to the new scenarios that his career may demand as well as to the changes in the current economic and legislative environment.
- The subject has great interest for the professional future. At a general level, it participates in the coverage of the basic knowledge necessary to achieve various professional profiles, for example, Tax, Audit, Accounting, Constitution and Dissolution of Companies, Wealth Management, etc., developed both in the field of free exercise of the profession as in private companies or the financial sector.
- Its location within the module, contributes to situate the study area in the economic and legal environment in which the company operates and with which it interacts, and allows to expand the knowledge that will be used in subsequent developments. In this line, the modules are linked to part of the contents that are taught in some of the subjects of other modules.
- In addition to its support role for later training developments, the module is useful professionally since part of the contents and skills acquired are directly applicable during the professional practice.
- The content of the course will focus on Corporate Tax, both in the study of the main and generic issues, corresponding to the General Scheme of this tax, and in the most relevant specific aspects, for example, the Tax Incentive System for the Companies of Reduced Dimension.

## PREVIOUS KNOWLEDGE

### Relationship to other subjects of the same degree

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

### Other requirements

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

With reference to the studies taught in this module and subject, no prior knowledge requirements are established.



## OUTCOMES

### 1313 - Degree in Business Management and Administration

- Demonstrate capacity for analysis and synthesis.
- Have organisation and planning skills.
- Be able to analyse and search for information from different sources.
- Be able to solve problems.
- Have critical and self-critical capacity.
- Manage time effectively.
- Be able to learn autonomously.
- 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

- Familiarize the student with the environment and the language of the imposition.
  - Acquisition of knowledge on the financing of the Public Sector and the Spanish Tax System.
- Possess sufficient knowledge to analyze the implications of tax regulations on the decisions that the company must take.
  - Ability to settle the main taxes that affect the company.
  - Ability to know and apply tax benefits for companies.
  - Use of the AEAT resources online: Programs, information and database.

## DESCRIPTION OF CONTENTS

### 1. 1. TAX ON COMPANIES. CONCEPT AND CHARACTERISTICS

- 1.1. Objectives of the tax.
- 1.2. The Corporation Tax and ethic business.
- 1.3. The Corporation Tax and the other income taxes of the Spanish Tax System.
- 1.4. The obtaining of income and the application of presumptions.
- 1.5. Companies resident in Spain.
- 1.6. Settlement scheme.

**2. TAX ON COMPANIES. TAXABLE BASE IN THE TAX CORPORATIONS AND SPECIFIC RULES FOR THE DETERMINATION OF THE PERFORMANCE OF THE PERFORMANCE OF THE ECONOMIC ACTIVITIES IN THE PERSONAL INCOME TAX**

- 2.1. Quantification of corporate profit for the purposes of the IS. Relationship with the determination of accounting profit and VAT. Accounting obligations.
- 2.2. Computable income and deductible expenses. General and specific requirements. Deductibility of financial expenses.
- 2.3. Temporary allocation of income and expenses. Tax and accounting criteria.
- 2.4. Amortization. Beginning. Systems based on effective depreciation. Freedom of amortization and tax incentives for depreciation for the ERD. Financial leasing regime.
- 2.5. Corrections for impairment of value and provisions.
- 2.6. Operations at normal market value. Related operations and other operations.
- 2.7. Reductions and other adjustments in the tax base.
- 2.8. Compensation of negative tax bases.

**3. TAX ON COMPANIES. INQUIRY FREE, LIQUID QUOTA AND TAX DEBT**

- 3.1. The application of the tax rates.
- 3.2. The problem derived from the application of Bonuses and Deductions to avoid double taxation.
- 3.3. Deductions to encourage certain activities in the IS. Application to IRPF tax payers with economic activity.
- 3.4. Withholdings, payments on account and installments.

**WORKLOAD**

ACTIVITY	Hours	% To be attended
Classroom practices	30,00	100
Theory classes	15,00	100
Development of individual work	35,00	0
Study and independent work	8,00	0
Readings supplementary material	2,00	0
Preparation of evaluation activities	3,50	0
Preparing lectures	8,00	0
Preparation of practical classes and problem	8,00	0
Resolution of case studies	3,00	0
<b>TOTAL</b>	<b>112,50</b>	



## TEACHING METHODOLOGY

During the course, the contents of the program will be worked on, simulating theoretical contents with exercises and practical assumptions, and various tasks will be proposed that the student will have to deliver in the form and date that is detailed throughout the development of the course. For this purpose, all available resources (blackboard, transparencies, cannon, computer, etc.) that are considered most appropriate for the correct achievement of the proposed objectives will be used in each case and according to the needs.

In a general way, the classes combine the methodology of a master class with the problem and practices approach. On the one hand, the teacher will highlight the fundamental aspects of each topic and guide the study through the relevant bibliography, which inexcusably must go to complete and deepen the subject. On the other hand, the practices consist of raising questions and exercises of a character applied to the economic and legal field, which the students must resolve by proceeding, where appropriate, to the relevant discussion of the solution.

The available teaching material can be accessed from the virtual classroom, <http://aulavirtual.uv.es>

## EVALUATION

In order to evaluate the acquisition of contents and competences to be developed in the module, a diversified evaluation system will be used, selecting the most appropriate evaluation techniques, which allow to highlight the different knowledge and skills acquired by the students during the course.

The subjects that make up this module will be evaluated based on the consideration of several aspects:

1. Written exam/s that evaluate/s the achievement of the learning results and, especially, the specific competences of the subject regarding the content and its application.
2. The continuous evaluation of the student, based on their participation and involvement in the teaching-learning process. This evaluation will include class attendance and on-site training activities, as well as practical activities developed through the preparation of individual or group papers/ reports and the resolution of test questions, presented or carried out in written and oral form.
3. The attendance and participation of the student in the planned activities will be a basic requirement to be evaluated.

Based on the foregoing, the evaluation will be carried out by applying the following criteria:

### General criteria

The subject will be evaluated through tests (essay, objective and oral) and through observation techniques:





Written exam that will consist of theoretical and practical questions (will suppose a maximum of 80% of the final grade).

1. The grade of 5 out of 10 must be exceeded in this written test, so that it can be added to the rest of the grade.
2. Evaluation of the practical activities developed by the student during the course, from the preparation of papers, oral presentations and problem solving.

For the evaluation of the proposed activities and tasks, they must be delivered on the date and manner stipulated for each one of them.

3. Continuous assessment of the student, based on the realization of test-type questions or resolution of practical questions and their participation and involvement in the teaching-learning process.

The grade derived from points 2 and 3 will suppose a minimum of 20% of the final grade.

Observation techniques will allow evaluating the student's ability to work as a team, argue and defend ideas, as well as their attitudes according to criteria of equity, equality and respect for human rights.

In the final grade the teacher reserves the right to assess the work of the student throughout the course.

According to the "Regulation of Evaluation and Qualification of the University of Valencia" for undergraduate and master's degrees in which in its art. 6.6 it is established that:

"In any case, the student has the right to be able to pass the subject on the second call by taking an exam in which he/she is evaluated of all recoverable continuous assessment activities, and to keep the grade of those that cannot be recovered."

In art. 6.5 establishes what is meant as non-recoverable activity as follows:

"A continuous assessment activity will be non-recoverable when, due to its nature, it is not possible to design a test that assesses the acquisition of the learning results in the second call".

The non-recoverable activity condition must be reflected in the teaching guide of the subject or communicate to the student when arises during the course."

The teacher will establish in his/her personal teaching guide the difference between the recoverable and non-recoverable activities of the subject.

### **Specific criteria**

The qualification of the contents of the program will be estimated from the sum of the following evaluations:

- (1) Practices that must be resolved and delivered within the deadlines that will be indicated.
- (2) Resolution of practices and test questions during the classes, which will not be announced previously and will not be repeated in any case.
- (3) Final exam, to be held on the official date established.



An additional score may be obtained, provided that the average score of 5 has been exceeded in the content evaluation, for the completion of the complementary activities proposed during the course.

## REFERENCES

### Basic

- PLA VALL, A. y SALVADOR CIFRE, C. (2020): Impuesto de Sociedades: Régimen General y Empresas de Reducida Dimensión, 12ª edición, Tirant lo Blanch, Valencia.
- Textos legales: Impuesto sobre Sociedades. Tirant lo Blanch, 2020, 18ª edición; o cualquier otro compendio de legislación actualizada para 2020 (sin comentarios).

### Additional

- LEFEBVRE, F. (2019): Memento Fiscal 2019, está accesible en la base de datos Nautis Fiscal desde ordenadores conectados a la red de la Universidad de Valencia en la <http://biblioteca.uv.es>
- ALBI IBÁÑEZ, E.; PAREDES GÓMEZ, R. y RODRÍGUEZ ONDARZA, J.A. (2019): Sistema Fiscal Español II, 10ª Edición actualizada. Ariel, Barcelona.
- MAS ORTIZ, A. (2005): Base imponible y ajustes extracontables de las empresas de reducida dimensión en el Impuesto de Sociedades, Tirant Lo Blanch, Valencia.
- BORRÁS AMBLAR, FERNANDO; NAVARRO ALCÁZAR, JOSÉ VICENTE (2019): Impuesto sobre sociedades.(1) Régimen general. Comentarios y casos prácticos.(2) Regímenes especiales. Centro de Estudios Financieros.
- GARCÍA GÓMEZ DE ZAMORA, REMEDIOS; ORTEGA CARBALLO, ENRIQUE (2019): Todo Sociedades 2019. CISS Editorial.

## ADDENDUM COVID-19

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

**ESTA ADENDA ES EXCLUSIVAMENTE PARA LA DOBLE TITULACIÓN EN ADEDERECHO GRUPOS 5A Y 5B**

### 1. Contenidos.

Se mantienen todos los contenidos inicialmente recogidos en la guía docente para las sesiones teóricas y prácticas. Si el profesor considerara oportuno adecuar o recortar algún contenido para llevar a cabo las sesiones no presenciales, lo comunicará a los alumnos en la misma sesión.



## **2. Volumen de trabajo y planificación temporal de la docencia**

La guía docente preveía 15 horas de clases de teoría y 30 horas de prácticas, todas ellas de manera presencial. De ellas resta el 50% en el momento de inicio de la docencia no presencial. Así, se reducen 5 horas de teoría y 5 de práctica. Ese cómputo de 10 horas se traslada al tiempo de 'estudio y trabajo autónomo' de los estudiantes, referido en la guía docente. Los estudiantes deben invertir este tiempo en la visualización y comprensión de audios y videos, y de todo el material subido al Aula Virtual. Mantenimiento de la planificación temporal docente.

## **3. Metodología docente**

Se siguen subiendo al Aula Virtual los materiales elaborados para la docencia presencial. Estos materiales son explicados para la sesión no presencial mediante videoconferencia asíncrona. Ésta se realiza mediante la creación de tareas de "Videoconferencia" en el Aula virtual y se lleva a cabo por Blackboard Collaborate. También se explican los materiales apoyándonos en el correo electrónico convencional. Las dudas se atienden por correo electrónico. Para las sesiones prácticas no presenciales, sustituimos la corrección de problemas en el aula por diferentes métodos: 1. Videos con resolución de ejercicios grabados con el 'Servei de Formació Permanent i Innovació Educativa (SFPIE)', denominados mUVies. 2. Ejercicios resueltos y con explicación adicional, referente a la teoría y adecuada al ejercicio concreto. 3. Videoconferencias grabadas de resolución de ejercicios. El sistema de tutorías se centra en el correo electrónico. Se contestan todas las dudas sistemáticas del alumnado manteniendo el programa de tutorías virtuales. Sin embargo, se intenta atender los correos antes de las 48 horas laborables máximas, especificadas habitualmente en este tipo de atención. Si fuera necesario, se realizaría conexión por videoconferencia.

## **4. Evaluación**

Se mantienen las notas resultantes de la evaluación continua obtenidas antes de la entrada en vigor del estado de alarma, aunque su peso cambia. Se incrementa el peso de la evaluación continua. Ésta era de un 30% y pasará a suponer un 80% de la nota final. Estas actividades evaluables de manera continua se comunican siempre mediante el Aula Virtual, como hasta el momento, y constan de ejercicios teórico-prácticos. El examen final reducirá su peso en la nota final, de un 70% a un 20%. Esta prueba de evaluación final se subirá al aula virtual como Tarea a la hora prevista para el inicio del examen y consistirá en un cuestionario, el cual contará con diferentes tipos de preguntas, tanto tipo test como de desarrollo. Los detalles para la ejecución del mismo, así como el tiempo, se proporcionarán al alumnado en el momento convenido. Si una persona no dispone de los medios para establecer este tipo de prueba y acceder al aula virtual, deberá contactar con el profesorado por correo electrónico en el momento de publicación de este anexo a la guía docente.

## **5. Bibliografía**

Se mantienen los manuales recomendados en la bibliografía. La bibliografía básica, tanto el manual como la legislación, se encuentran a disposición de los estudiantes online, a través de la conexión VPN con la biblioteca. Todo el material elaborado para llevar a cabo una docencia no presencial (vídeos, audios, etc.) es propiedad intelectual del profesor que lo ha realizado.