

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

Code	35815
Name	Business taxation
Cycle	Grade
ECTS Credits	4.5
Academic year	2021 - 2022

Study (s)

Degree	Center	Acad. year	Period
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 - Double Degree Program BMA and Law	Faculty of Economics	5	Annual
1926 - Double Degree Program Tourism and BMA	Faculty of Economics	4	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 - Double Degree Program BMA and Law	6 - Year 5 compulsory subjects	Obligatory
1926 - Double Degree Program Tourism and BMA	5 - Asignaturas de cuarto curso	Obligatory

Coordination

Name	Department
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 mentality 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.



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

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 (RD 1393/2007) // NO CONTENT (RD 822/2021)

- 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
TOTAL	112,50	



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, 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, 19ª edición; o cualquier otro compendio de legislación actualizada para 2021 (sin comentarios).

Additional

- LEFEBVRE, F. (2021): Memento Fiscal 2021, 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. (2021): Sistema Fiscal Español II, 12ª 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 (2021): 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 (2021): Todo Sociedades 2021. 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

THIS ADDENDUM WILL BE APPLIED EXCLUSIVELY TO THE GROUPS OF THE SUBJECT CORRESPONDING TO THE DEGREE OF ADE

1. Contents.

All the contents initially included in the teaching guide for the theoretical (non face-to-face) and practical (face-to-face) sessions will be maintained. If the professor considers it appropriate to adapt or cut some content to carry out the non-face-to-face sessions, he will communicate it to the students throughout the course.



2. Workload and time planning of the teaching.

The teaching guide foresees 15 hours of theory and 30 hours of practice. The theory classes will be given in the non face-to-face modality and the practical classes will be face-to-face, as long as the health situation allows it.

3. Teaching methodology.

The teaching methodology will combine different available tools, among others:

- Uploading of materials to the virtual classroom.
- Proposal of activities by virtual classroom.
- Synchronous videoconference BBC or Teams.
- Asynchronous videoconference BBC or Teams.
- Voice-over transparencies.
- Forum discussions.
- Solved problems/exercises (practical classes).
- Videos recorded in the laboratory (practical classes).
- Tutorials by videoconference and conventional e-mail.
- Forum in Virtual Classroom.

4. 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 will allow to show the different knowledge and abilities acquired by the students during the course of each subject.

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

1. Written exam/s that evaluate the achievement of the learning outcomes and, in particular, the specific competences of the subject with respect to the contents and their application.
2. Continuous evaluation of the student, based on his/her participation and involvement in the teaching-learning process. This evaluation will include class attendance and face-to-face training activities, as well as practical activities developed through the preparation of individual or group work/memories and the resolution of test-type 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 above, the evaluation will be carried out through the application of the following general criteria:

General criteria

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

1. Written exam consisting of theoretical and practical questions (will account for a **minimum of 60% of the final grade**).

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. This test, which, in principle, will be face-to-face, may consist of an objective test (type test) and/or an open objective test (traditional exam).

2. Evaluation of the practical activities developed by the student during the course, from the elaboration of works, oral expositions and resolution of problems, face-to-face or not.

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

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

The grade derived from points 2 and 3 will account for a **maximum of 40% of the final grade**.

The observation techniques will allow evaluating the student's ability to work in a team, to argue and defend ideas, as well as their attitudes in accordance with criteria of ethics, equity, equality and respect for human rights.

In the final grade, the professor reserves the right to evaluate the student's work throughout the course.

In addition, according to the "**Reglamento de Evaluación y Calificación de la Universitat de València**" for bachelor's and master's degrees which in its art. 6.6 states that:

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

Art. 6.5 establishes what is understood as a non-recoverable activity as follows:

"A continuous assessment activity will not be recoverable when, by its nature, it is not possible to design a test that assesses the acquisition of learning outcomes in the second call. The condition of non-recoverable activity must be reflected in the teaching guide of the subject or communicated to the student when it arises during the course".

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



Specific criteria:

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

- (1) Practices that must be solved and delivered within the deadlines that will be indicated.
- (2) Resolution of practices and multiple-choice questions during the classes.
- (3) Final exam, which will be held on the established date and, in principle, will be in person unless the health situation prevents it on the officially approved date.

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

5. Bibliography.

The manuals recommended in the bibliography are maintained.

It is reminded that all the material elaborated to carry out a non face-to-face teaching (videos, audios, presentations, etc.) is intellectual property of the teacher who has realized it being subject to the legislation on intellectual property.