

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

Code	42761
Name	Taxation of social economy enterprises
Cycle	Master's degree
ECTS Credits	3.0
Academic year	2021 - 2022

Study (s)

Degree	Center	Acad. Period
2204 - M.D. in Social Economics (Coop.and Non-Profit Organisations)	Faculty of Economics	1 First term

Subject-matter

Degree	Subject-matter	Character
2204 - M.D. in Social Economics (Coop.and Non-Profit Organisations)	6 - Taxation of social economy enterprises	Obligatory

Coordination

Name	Department
ALGUACIL MARI, MARIA PILAR	60 - Financial Law and History of Law
MONTESINOS OLTRA, SALVADOR	60 - Financial Law and History of Law

SUMMARY

The subject "Taxation of cooperatives and nonprofit social economy" is registered in the compulsory part of the Legal, Accounting and Tax Social Economy. This course completes the student's general education, as the company management can be improved substantially if we consider taxation. The course aims to provide students with a basic knowledge and to organize content in a consistent manner has been divided into two groups: study of the taxation of social economy enterprises, mainly Cooperatives and Labour and taxation of nonprofits such as foundations and associations.



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 arent

OUTCOMES

2127 - M.U. en Economía Social (Coop.Entidades No Lucrativas)

- Students should apply acquired knowledge to solve problems in unfamiliar contexts within their field of study, including multidisciplinary scenarios.
- Students should be able to integrate knowledge and address the complexity of making informed judgments based on incomplete or limited information, including reflections on the social and ethical responsibilities associated with the application of their knowledge and judgments.
- Students should communicate conclusions and underlying knowledge clearly and unambiguously to both specialized and non-specialized audiences.
- Students should demonstrate self-directed learning skills for continued academic growth.
- Conocer las particularidades contables y fiscales de las empresas y entidades de la Economía Social
- Students should possess and understand foundational knowledge that enables original thinking and research in the field.
- Know how to work in multidisciplinary teams reproducing real contexts and contributing and coordinating their own knowledge with that of other branches and participants.
- Participate in, lead and coordinate debates and discussions, be able to summarize them and extract the most relevant conclusions accepted by the majority.
- Use different presentation formats (oral, written, slide presentations, boards, etc.) to communicate knowledge, proposals and positions.
- Proyectar sobre problemas concretos sus conocimientos y saber resumir y extraer los argumentos y las conclusiones más relevantes para su resolución.
- Ser capaces de buscar, ordenar, analizar y sintetizar la información, seleccionando aquella que resulta pertinente para la toma de decisiones.
- Saber trabajar en equipo con eficacia y eficiencia.
- Ser capaces de tomar decisiones tanto individuales como colectivas en su labor profesional y/o investigadora.
- Have a proactive attitude towards possible changes that may occur in their professional and/or investigative work.



- Be able to integrate new technologies in their professional and/or research work.
- Know how to write and prepare presentations to present and defend them later.
- Ser capaces de analizar de forma crítica tanto su trabajo como el de su compañeros.
- Be able to integrate into teams, both as managers or coordinators and for specific and limited functions and in support of the team or of others.
- Entender el ámbito de actuación de la Economía Social desde sus diferentes puntos de vista y perspectivas: jurídica, social, económica y empresarial, fundamentalmente.

LEARNING OUTCOMES

1. Learn the basic concepts related to the taxation of social economy entities 2. Know and master the liquidation of the Corporation Tax Entities of the Social Economy 3. Being able to form an Entity of Social Economy and fulfill all obligations and tax obligations. 4. To manage the tax obligations of an entity.

DESCRIPTION OF CONTENTS

1. Introduction to tax treatment of Social Economy undertakings

- 1.1. Introduction to tax levied on legal persons
- 1.2. Taxes and duties for the formal establishment of a company
- 1.3. VAT: general features
- 1.4. The corporation tax: general features and system SME

2. Taxation specialty of cooperatives and companies

- 2.1. The taxation of company
- 2.2. The tax treatment of cooperatives
- 2.3. Tax classification of cooperatives
- 2.4. Adjustment rules and incentives
- 2.5. The tax incentive

3. Corporation tax and cooperatives

- 3.1. Technical standards set
- 3.2. The dual tax rate
- 3.3. Tax credit, deductions for double taxation
- 3.4. Cooperative tax retourn

**4. Conceptual framework nonprofits from tax optics**

- 4.1. Nonprofit entities: conceptualization and typology
- 4.2. The partial exemption regime in the corporate tax
- 4.3. Admission requirements to the status of non-profit entities

5. Tax treatment of non-profit organizations

- 5.1. Introduction and objectives
- 5.2. Tax benefits in income tax
- 5.3. Treatment an local taxes in the ITPAJD
- 5.4. Loss of tax benefits

6. Tax benefits to sponsoring

- 6.1. Introduction
- 6.2. Entities benefiting from the patronage
- 6.3. Income tax treatment
- 6.4. Corporate tax treatment

WORKLOAD

ACTIVITY	Hours	% To be attended
Theory classes	15,00	100
Classroom practices	15,00	100
Development of group work	4,00	0
Development of individual work	4,00	0
Study and independent work	6,00	0
Readings supplementary material	2,00	0
Preparation of evaluation activities	6,00	0
Preparing lectures	4,00	0
Preparation of practical classes and problem	5,00	0
Resolution of case studies	10,00	0
Resolution of online questionnaires	4,00	0
TOTAL	75,00	



TEACHING METHODOLOGY

The teaching methodology of the course includes: 1. Theory and Practice 2. Tutorials 3. Proof: From self-assessment and examinations The theory of individual learning units will be exhibited schematically in Power-Point as it is sufficiently developed in basic reading materials recommended. The material is specifically designed by the teachers, and includes the theoretical explanation of the topic, examples, tables, etc.. There will be practical activities in some of the subjects of the program. In the tutorials, the coordinator of the course will address all those doubts about the general subject students may have and also establish the general guidelines of the subject. The specific questions contained in each of the teaching units may be served through the electronic tutorials.

EVALUATION

The evaluation system will consist of a continuous assessment based on the following aspects: assistance to the theoretical and practical module (20% of the total grade), development and delivery of individual reports relating to the implementation of case studies / performance online questionnaire on the subject and participation, interest in the module, attitude to the matter and possibility of attending a seminar related to the contents of the module. The preparation of the reports made according to the criteria and guidelines set by the teacher of the module. The teacher may consider the need for some or all of the students have to conduct a final review of the module, in the event that the quality of reports submitted is insufficient.

REFERENCES

Basic

- Calvo Ortega, R. (2005): *Fiscalidad de las entidades de Economía Social*. Thompson-Civitas, Madrid.
- Biblioteca de ciencias sociales de la UV "Guía de recursos bibliográficos sobre economía social" <https://cibisoc.blogs.uv.es/recursos-tematicos/economia-social/>
- VVAA (dirs. Chaves Ávila, R.; Fajardo García, I.G.; Monzón Campos, J.I., secr. Tec. Savall Morera, T.): *Manual de economía social*, Tirant lo Blanch, Valencia, 2020

Additional

- López Díaz, A. (2001): *Régimen fiscal de las fundaciones. Fundaciones y mecenazgo*. Editorial Comares, Madrid.
- Fajardo García, G. I. (2011): *Cooperativas: régimen jurídico y fiscal*. Tirant Lo Blanch, Valencia.

**ADDENDUM COVID-19**

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

The course will be carried out face-to-face, unless sanitary circumstances prevent it. In this case, the teaching and evaluation will be adapted to the guidelines prepared by the University to ensure non-face-to-face teaching.

1. Contents

The contents initially collected in the teaching guide are maintained.

2. Volume of work and temporary planning of teaching

The following changes are made in the hours of dedication in ECTS credits marked in the original teaching guide.

ORIGINAL GUIDE		ADAPTATION	
Theory classes	15 hours	Theory classes by BBC synchronous videoconference / looped ppt presentations	15 hours
Classroom practices	15 hours	Resolution of practices by BBC synchronous videoconference / recorded ppt presentations	15 horas
Preparation of group work	4 hours	Preparation of group work	4 hours
Preparation of individual works	4 hours	Preparation of individual works	4 hours



Autonomous study and work	6 hours	Autonomous study and work	6 hours
Supplementary material readings	2 hours	Supplementary material readings	2 hours
Preparation of evaluation activities	6 hours	Preparation of evaluation activities	6 hours
Preparation of theory classes	4 hours	Preparation of theory classes	4 hours
Preparation of practical classes and problems	5 hours	Preparation of practical classes and problems	5 hours
Resolution of practical cases	10 hours	Resolution of practical cases	10 hours
Online questionnaire resolution	4 hours	Online questionnaire resolution	4 hours
TOTAL	75 hours	TOTAL	75 hours

3. Teaching methodology

The teaching methodology is not modified in the essential, since it only considers the substitution of the face-to-face classes, both theory and practice, by the use of the BBC synchronous videoconference. However, the following activities will be intensified in order to reinforce the autonomous learning of the students:

1. Making texts and materials available through the Virtual Classroom, in particular, spoken ppt presentations.
2. Proposal of activities for virtual classroom.
3. Problems / exercises solved (practical classes).



4. Evaluation

A substantial adaptation of the evaluation system is not considered necessary. This is based, according to the teaching guide, on the following elements of continuous evaluation:

- Attendance to the theoretical and practical classes of the module (20% of the global mark)
- Preparation and delivery of individual reports corresponding to the realization of the practical cases / realization of online questionnaires on the subject and participation, interest in the module, attitude towards the subject and possibility of attending a seminar related to the contents of the module

However, since the classes will be held through a synchronous BBC conference, the attendance control system will be adapted to the sessions by computer means

Likewise, the possibility of attending face-to-face seminars is replaced by the possibility of participating in webinars or other activities by videoconference that are considered of interest to students.

Finally, in the event that a final exam is deemed necessary, it will consist of completing a questionnaire with test and / or essay questions through the virtual classroom.

5. Bibliography

The following basic reference is added to the recommended bibliography:

VVAA (dirs. Chaves Ávila, R.; Fajardo García, I.G.; Monzón Campos, J.I., secr. Tec. Savall Morera, T.): *Manual de economía social*, Tirant lo Blanch, Valencia, 2020

On the other hand, depending on the reports and works proposed to the students, additional bibliographic recommendations may be made.