

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

Code	44492
Name	Tax environment
Cycle	Master's degree
ECTS Credits	3.0
Academic year	2021 - 2022

Study (s)

Degree	Center	Acad. year	Period
2212 - M.U. en Dirección de Empresas. MBA 15-V.2	Faculty of Economics	1	First term

Subject-matter

Degree	Subject-matter	Character
2212 - M.U. en Dirección de Empresas. MBA 15-V.2	6 - Business environment	Obligatory

Coordination

Name	Department
HIGON TAMARIT, FRANCISCO	110 - Applied Economics

SUMMARY

This subject explores the business tax environment.

The study of tax focuses on an analysis of the basic characteristics of the Spanish tax system and the main taxes that affect business.

PREVIOUS KNOWLEDGE**Relationship to other subjects of the same degree**

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



Other requirements

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

OUTCOMES

2212 - M.U. en Dirección de Empresas. MBA 15-V.2

- 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.
- Prepare, write and publicly present business reports and projects in a clear and coherent manner, defend them with rigour and tolerance and respond satisfactorily to criticisms relating to them.
- Make both individual and collective decisions in professional practice as a company manager.
- Assess the direction and intensity of the possible impacts of change in the environmental factors on a company's activity and future results.
- Evaluate the economic, technological, legal, fiscal and sociocultural framework in which a company develops its activity.

LEARNING OUTCOMES

Students will:

1. Understand the concepts, processes, and problems associated with tax.
2. Acquire the ability to understand relevant information from the tax authorities.
3. Be able to make tax decisions.
4. Acquire a critical and analytical spirit in relation to public regulation activities and tax measures.
5. Be able to use available information about tax to analyse the consequences on business activity.



DESCRIPTION OF CONTENTS

1. Taxation concepts

- A) Taxes: fees, special contributions, and taxes
- B) The taxable event, the taxpayer and the elements that quantify tax obligations
- C) The Spanish tax system

2. Tax decisions that influence the start-up and continuity of a business

- A) Creation of a company
- B) Continuity and cessation of activity

3. Taxation of economic activities in personal income tax (IRPF)

- A) General aspects of the IRPF
- B) Returns from economic activities

4. Corporate tax

- A) Structural elements
- B) Calculation of the tax base
- C) Tax payment

5. Value added tax

- A) Introduction. Deliveries of goods and services
- B) Intra-community acquisitions and imports
- C) Repercussion, amount of tax, deductions, and refunds



WORKLOAD

ACTIVITY	Hours	% To be attended
Theory classes	18,00	100
Tutorials	12,00	100
Development of group work	3,00	0
Study and independent work	38,00	0
Resolution of case studies	4,00	0
TOTAL	75,00	

TEACHING METHODOLOGY

Theoretical contents will be combined with exercises and practical cases: and students will deliver on various tasks as detailed in the course. Students will use the available resources (blackboard, transparencies, computer, etc.) that are considered most appropriate.

Classes will generally combine the methodology of the lecture with the approach of problems and practices. Lecturers will highlight the fundamental aspects of each topic and guide study through the materials available to students. Practices will consist of examining economic and legal questions, as well as the resolution of questions of general interest raised by the teaching materials, problems, and recommended exercises.

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

EVALUATION

The subject will be evaluated using tests and observation techniques.

The test will consist of a final exam that will evaluate the results of the learning. This test will provide 70% of the mark of the subject. A mark of 5 out of 10 must be exceeded in this written test so that the rest of the mark can be added.

Observation techniques will consist in monitoring the participation of students in the learning process and will represent 30% of the mark. Evaluation will focus on a student's ability to work in a team, argue and defend ideas, participate in the development of classes, and deliver the tasks that the lecturer assigns. These tasks will normally be resolved at home and corrected in class – and must be delivered on time.

REFERENCES



Basic

- MALVÁREZ PASCUAL, L. y OTROS (2016), Régimen Fiscal de la Empresa. 5ª edición. Editorial Tecnos. Madrid.
- PLA VALL, A. y SALVADOR CIFRE, C. (2019), Impuesto sobre Sociedades: Régimen General y Empresas de Reducida Dimensión. 12ª edición. Tirant lo Blanch. Valencia.

Additional

- PORTILLO NAVARRO, M.J. (2018), Manual de Fiscalidad: Teoría y Práctica. Editorial Tecnos. 11ª edición. Madrid.
- Web de la Agencia Tributaria: www.aeat.es
- Web del Boletín Oficial del Estado: www.boe.es

ADDENDUM COVID-19

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

Given the possibility of quarantine of some students or confinement of the population, the possibility of teaching distance learning by synchronous methods is contemplated, allowing the full development of the program. The appropriate measures will be taken if necessary, to facilitate access to the training sessions of any student who has to observe quarantine unexpectedly throughout the course.