Information about the subject

Degree: Bachelor of Science Degree in Business Administration and Management

Faculty: Faculty of Legal, Economic and Social Sciences

Code: 300307 **Name:** Taxation of the Business II

Credits: 6,00 **ECTS Year:** 3 **Semester:** 2

Module: Business Law

Subject Matter: Fiscalidad Empresarial **Type:** Compulsory

Department: Accounting, Finance, and Management Control

Type of learning: Classroom-based learning / Online

Languages in which it is taught: Spanish

Lecturer/-s:

303A	Ignacio Comas Martin **(Responsible Lecturer)**	IGNACIO.COMAS@UCV.ES
303B	Nicolas Sanchez Garcia **(Responsible Lecturer)**	nicolas.sanchez@ucv.es
30GI3	Ignacio Comas Martin **(English Responsible Lecturer)**	IGNACIO.COMAS@UCV.ES

Module organization

Business Law

Subject Matter	ECTS	Subject	ECTS	Year/semester
Derecho	12,00	Management of Mercantile Societies	6,00	1/2
		Taxation of the Business I	6,00	2/1
Fiscalidad Empresarial	6,00	Taxation of the Business II	6,00	3/2
Derecho de la Empresa	18,00	Commercial Contracts and Business Crisis	6,00	This elective is not offered in the academic year 25/26
		Economic Administrative Law	6,00	This elective is not offered in the academic year 25/26
		Job Management and Social Security	6,00	This elective is not offered in the academic year 25/26

Learning outcomes

At the end of the course, the student must be able to prove that he/she has acquired the following learning outcomes:

R1	Aplicar correctamente sus conocimientos a su trabajo o vocación de una forma profesional y ser capaz de elaborar y defender argumentos y resolver problemas dentro de su área de estudio. [RAB2]
R2	Ser capaz de recopilar e interpretar datos relevantes (normalmente dentro de su área de estudio) para emitir juicios que incluyan una reflexión sobre temas relevantes de índole social, científica o ética. [RAB3]
R3	Ser capaz de transmitir información, ideas, problemas y soluciones a un público tanto especializado como no especializado tanto en español como en inglés. [RAB4]
R4	Demostrar un alto grado de autonomía en el aprendizaje. [RAB5]
R5	Ser capaz de utilizar las tecnologías de la información y la comunicación (TIC) para buscar, almacenar, procesar y presentar la información de forma segura y eficiente, así como para interactuar y colaborar con otros agentes en el ámbito académico y profesional. [RAG1]
R6	Ser capaz de tomar decisiones de forma autónoma, responsable y razonada. [RAG2]
R7	Ser capaz de generar y desarrollar nuevas ideas y soluciones originales e innovadoras para los problemas y retos que se plantean en su ámbito de estudio y en su entorno profesional, demostrando iniciativa, flexibilidad y espíritu crítico. [RAG3]
R8	Demostrar la capacidad de emplear la indagación como fuente de aprendizaje. [RAG5]
R9	Ser capaz de relacionarse y colaborar con otras personas de forma respetuosa, empática y asertiva, reconociendo y valorando las distintas disciplinas, la diversidad y la interculturalidad, y gestionando los conflictos que puedan surgir de forma constructiva. [RAG7]
R10	Ser capaz de actuar con seguridad y autoestima en su ámbito de estudio y en su entorno profesional, asumiendo los retos y las responsabilidades que se le presentan, y tomando decisiones de forma autónoma y fundamentada. [RAG8]

R11	Ser capaz de integrar y aplicar los conocimientos de las distintas disciplinas que conforman el ámbito de la administración y dirección de empresas (como la economía, la contabilidad, la financiación, el marketing, la organización, etc.), para realizar un análisis integral y estratégico de una empresa, definiendo los criterios que la caracterizan y la diferencian de otras, y vinculando los resultados con el análisis del entorno en el que opera. [RAE3]
R12	Ser capaz de entender los principios del derecho que regulan el funcionamiento y las relaciones de las empresas y las organizaciones (como el derecho mercantil, el derecho laboral, el derecho fiscal, el derecho administrativo, etc.), y de relacionarlos con los conocimientos relacionados con la gestión de empresas (como la contabilidad, la financiación, el marketing, la organización, etc.). [RAE7]

Assessment system for the acquisition of competencies and grading system

Assessed learning outcomes	Granted percentage	Assessment method
R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12	15,00%	Objective Tests
R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12	15,00%	Completion of Theoretical-Practical Activities
R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12	10,00%	Class Attendance and Participation
R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12	60,00%	Final Exam
R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12	10,00%	Participation in Synchronous Communication Activities
R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12	25,00%	Deliverable Activities
R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12	15,00%	Periodic Evaluations Through Online Questionnaires
R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12	15,00%	Participation in Discussion Forums
R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12	65,00%	Final evaluation with essay questions and practical scenarios (In-person activity)

Observations

General Observations:
A grade of 5 out of 10 (or higher) is required on the final exam for the percentages obtained through

other assessment methods to be applied, thus determining the final grade for the course.
If the first exam session is not completed, the grade for the second session will be the one corresponding to the final exam for the course; other assessment methods will not be taken into account.
Single Assessment:
In accordance with the General Regulations for Assessment and Grading of Official Programs and University-Specific Degrees at the UCV, the single assessment is linked to the impossibility of attending classes for students enrolled in a face-to-face degree program. This is, therefore, an extraordinary and exceptional assessment system available to students who, with justification and supporting documentation, cannot participate in the continuous assessment system. Students must request this system from the course instructor, who will decide on the acceptance of the student's request for a single assessment and will notify the student of the decision. In this course, students are required to attend at least 70% of the sessions.
The evidence to be submitted and/or the test(s) to be taken in the single assessment will consist of the same final exam as for all other students and an additional practical test (consisting of an income tax return). However, the weighting of the different assessment components will be as follows: 50% for the final exam (which must be passed) and 50% for the additional practical test.
Students who believe that personal circumstances will prevent them from meeting the attendance requirements may request access to the recordings of the online sessions to facilitate their participation in the course.
Artificial intelligence tools:
In any case, the use of AI for conducting assessment tests is prohibited. Furthermore, it is not permitted to use AI to record, transcribe, or summarize information from classes, seminars, workshops, or any other academic activity without prior express authorization.

MENTION OF DISTINCTION:

The mention of “Honors” may be awarded to students who have obtained a grade equal to or greater than 9.0. Their number may not exceed five percent of the students enrolled in a group in the corresponding academic year, unless the number of students enrolled is lower.

Learning activities

The following methodologies will be used so that the students can achieve the learning outcomes of the subject:

M1	Lecture of contents by the teacher, analysis of competencies, explanation, and demonstration of abilities, skills, and knowledge in the classroom.
M3	Supervised group work sessions led by the teacher. Study of economic-business cases, both real and fictitious. Meaningful construction of knowledge through student interaction and activity. Critical analysis of values and social commitment.

M4	Supervised monographic sessions with shared participation.
M5	Application of interdisciplinary knowledge.
M6	Personalized and small-group attention. Instruction and/or guidance period conducted by a tutor with the aim of reviewing and discussing materials and topics presented in classes, seminars, readings, completion of assignments, etc.
M7	Set of oral and/or written tests used in the initial, formative, or summative assessment of the student.
M9	Group preparation of readings, essays, problem-solving, seminars, assignments, reports, etc., to present or submit in theoretical classes, practical classes, and/or small-group tutorials.
M10	Student study: individual preparation of readings, essays, problem-solving, seminars, assignments, reports, etc., to present or submit in theoretical classes, practical classes, and/or small-group tutorials.
M11	Presentation of content by the teacher, analysis of competencies, explanation, and demonstration of skills, abilities, and knowledge in the virtual classroom.
M12	Group work sessions via moderated chat led by the teacher. Study of economic-business cases, both real and fictitious, to construct knowledge through student interaction and activity. Critical analysis of values and social commitment.
M13	Monographic sessions throughout the course, focused on current aspects and applications of the subject.
M14	Problem-solving, comments, reports, to be submitted at deadlines throughout the course.
M15	Individual attention for monitoring and guidance of the learning process, conducted by a tutor with the objective of reviewing and discussing materials, topics, seminars, readings, completion of assignments, etc.
M16	Participation and contributions to discussion forums related to the subject, moderated by the course instructor.
M17	Set of tests, written or oral, used in the initial, formative, or summative assessment of the student.

M19	Group preparation of readings, essays, problem-solving, seminars, assignments, reports, etc., for dissemination or submission.
M20	Student study: individual preparation of readings, essays, problem-solving, seminars, assignments, reports, etc., for discussion or submission in electronic format.

IN-CLASS LEARNING

IN-CLASS LEARNING ACTIVITIES

	LEARNING OUTCOMES	HOURS	ECTS
On-campus Class M1	R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12	22,50	0,90
Practical Class M3	R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12	15,00	0,60
Seminar M4	R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12	4,50	0,18
Group Project Presentation M7	R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12	6,00	0,24
Tutoring M6	R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12	6,00	0,24
Evaluation M7	R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12	6,00	0,24
TOTAL		**60,00**	**2,40**

LEARNING ACTIVITIES OF AUTONOMOUS WORK

	LEARNING OUTCOMES	HOURS	ECTS
Group Work M9	R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12	30,00	1,20
Individual Work M10	R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12	60,00	2,40
TOTAL		**90,00**	**3,60**

ON-LINE LEARNING

SYNCHRONOUS LEARNING ACTIVITIES

	LEARNING OUTCOMES	HOURS	ECTS
Synchronous Virtual Session M11	R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12	4,00	0,16
Synchronous Virtual Practical Session M14	R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12	4,00	0,16
Synchronous Virtual Seminar and Videoconference M13	R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12	4,00	0,16
In-person Assessment M17	R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12	3,00	0,12
Group Work M12	R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12	10,00	0,40
Individual Work M20	R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12	60,00	2,40
TOTAL		**85,00**	**3,40**

ASYNCHRONOUS LEARNING ACTIVITIES

	LEARNING OUTCOMES	HOURS	ECTS
Individual Tutoring M17	R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12	50,00	2,00
Discussion Forums M15	R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12	5,00	0,20
Continuous Assessment Activities M16	R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12	10,00	0,40
TOTAL		**65,00**	**2,60**

Description of the contents

Description of the necessary contents to acquire the learning outcomes.

Theoretical contents:

Content block	Contents
BLOCK 1 - IS	Topic 1.- Corporate Income Tax (I)1. Nature and scope of application2. Tax settlement scheme3. Taxable event4. Taxpayer Topic 2.- Corporate Income Tax (II)1. Taxable base2. Value adjustments: depreciation3. Value adjustments: losses on assets4. Provisions for risks and expenses Topic 3.- Corporate Income Tax (III)1. Deductible and non-deductible expenses2. Valuation rules3. Book value and market value4. Timing of income and expense recognition Topic 4.- Corporate Income Tax (IV)1. Exemptions and deductions from the taxable base2. Offsetting of negative taxable bases3. Accounting profit and taxable base4. Tax period and tax accrual Topic 5.- The Corporate Income Tax (V)1. Tax Rates2. Tax Credits3. Tax Allowances4. Advance Payments Topic 6. Corporate Income Tax (VI)1. Tax Incentives for Small Businesses2. Accounting Obligations3. Tax Return and Payment4. Refunds and Advance Payments

BLOCK 2- IVA	Topic 7.- Value Added Tax (I)1. Justification of the Tax2. Nature and Scope of Application3. Taxable Event4. Transactions Not Subject to TaxTopic 8.- Value Added Tax (II)1. Supplies of Goods and Similar Transactions2. Provision of Services and Similar Transactions3. Intra-Community Acquisitions of Goods4. Imports of GoodsTopic 9.- Value Added Tax (III)1. Exemptions in Domestic Transactions2. Other Tax Exemptions3. Place of Supply of the Taxable Event4. Accrual of the TaxTopic 10.- Value Added Tax (IV)1. Taxable Base2. Modification of the Taxable Base3. Determination of the Taxable Base4. Taxpayers and Persons Liable for the TaxTopic 11.- Value Added Tax Topic 12 - Value Added Tax (V)1. Impact of Tax Liabilities2. Tax Rates3. Deduction of Tax Liabilities4. Limitations and Exclusions of the Right to Deduct Topic 12 - Value Added Tax (VI)1. The Pro-rata Rule2. Deductions for Investment Goods 3. Tax Refunds4. Taxpayer Obligations and Tax Administration

Temporary organization of learning:

Block of content	Number of sessions	Hours
BLOCK 1 - IS	15,00	30,00
BLOCK 2- IVA	15,00	30,00

References

Regardless of the use of tax legislation, and especially the Corporate Income Tax Law and the Value Added Tax Law, as well as their implementing regulations, the following works are recommended:

BIBLIOGRAPHY ON CORPORATE INCOME TAX (BLOCK 1)
- ALVAREZ MELCÓN, S. Contabilidad y Fiscalidad: Impuesto sobre Sociedades eImpuesto sobre el Valor Añadido. Ed. Centro de Estudios Financieros (2017).
- BORRAS AMBLAR F. Y NAVARRO ALCÁZAR, J.V. Impuesto sobre Sociedades.Régimen General. Comentarios y casos prácticos. Ed. Centro de Estudios Financieros(2025).
- MARTÍNEZ ALFONSO, A. Y LABATUT SERER, G. Casos prácticos del Plan Generalde Contabilidad y sus implicaciones fiscales. Ed. CISS (2022).
- VV. AA.; Memento Práctico Fiscal; Francis Lefebvre, (2025).

BIBLIOGRAPHY ON VALUE ADDED TAX (BLOCK 2)
- ALVAREZ MELCÓN, S. Contabilidad y Fiscalidad: Impuesto sobre Sociedades eImpuesto sobre el Valor Añadido. Ed. Centro de Estudios Financieros (2017).
- BAS SORIA, J. El IVA en las operaciones internacionales: mercancías y servicios. Ed.Centro de Estudios Financieros (2024).
- GASCÓN ORIVE, A. IVA práctico. Ed. Centro de Estudios Financieros (2024).
- VV. AA.; Memento Práctico Fiscal; Francis Lefebvre, (2025).