



## Information about the subject

**Degree:** Bachelor of Science Degree in Business Administration and Management

**Faculty:** Faculty of Legal, Economic and Social Sciences

**Code:** 301203 **Name:** Taxation of the Business I

**Credits:** 6,00 **ECTS Year:** 2 **Semester:** 1

**Module:** Business Law

**Subject Matter:** Law **Type:** Basic Formation

**Field of knowledge:** Ciencias Sociales y Jurídicas

**Department:** Accounting, Finance, and Management Control

**Type of learning:** Classroom-based learning / Online

**Languages in which it is taught:** Spanish

### Lecturer/-s:

302A	<u>Ignacio Comas Martin</u> (Responsible Lecturer)	IGNACIO.COMAS@UCV.ES
302B	<u>Nicolas Sanchez Garcia</u> (Responsible Lecturer)	nicolas.sanchez@ucv.es
30GI2	<u>Ignacio Comas Martin</u> (English Responsible Lecturer)	IGNACIO.COMAS@UCV.ES



## Module organization

### Business Law

Subject Matter	ECTS	Subject	ECTS	Year/semester
Law	12,00	Management of Mercantile Societies	6,00	1/2
		Taxation of the Business I	6,00	2/1
Right and Taxation	6,00	Taxation of the Business II	6,00	3/2
Business Law	24,00	Commercial Contracts and Business Crisis	6,00	This elective is not offered in the academic year 24/25
		Economic Administrative Law	6,00	This elective is not offered in the academic year 24/25
		International and Wealth Taxation	6,00	This elective is not offered in the academic year 24/25
		Job Management and Social Security	6,00	This elective is not offered in the academic year 24/25

## Recommended knowledge

This subject requires no prerequisites.



## 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      Appropriate management of legal texts related to the subject matter.
- R2      Understanding and use of basic legal terminology.
- R3      Motivated resolution of the proposed casuistry.
- R4      Participation in the classroom and exposure of opinions, situations, and analysis of specific circumstances.
- R5      To have a complete knowledge of the various accounting and tax obligations of companies.
- R6      To be able to recognize different types of companies.
- R7      To appropriately use legal vocabulary.



## Competencies

Depending on the learning outcomes, the competencies to which the subject contributes are (please score from 1 to 4, being 4 the highest score):

BASIC		Weighting			
		1	2	3	4
CB1	That students have demonstrated knowledge and understanding in an area of study that is at the core of general secondary education, and is often at a level that, while supported by advanced textbooks, also includes some aspects that involve knowledge from the cutting edge of their field of study.			X	
CB2	That students know how to apply their knowledge to their work or vocation in a professional way and possess the skills that are usually demonstrated through the elaboration and defense of arguments and the resolution of problems within their area of study.			X	
CB3	That students have the ability to gather and interpret relevant data (usually within their area of study) to make judgments that include reflection on relevant social, scientific or ethical issues.			X	
CB4	That students can convey information, ideas, problems and solutions to both specialized and non-specialized audiences.			X	
CB5	That students have developed those learning skills necessary to undertake further studies with a high degree of autonomy.			X	
GENERAL		Weighting			
		1	2	3	4
CG0	Speaking well in public.			X	
CG3	Capacity to apply knowledge into practice.			X	
CG4	Capacity to handle information from different sources.		X		
CG5	Oral and written communication.			X	
CG6	Use of ICTs		X		



CG7	Information management.			X
CG8	Orientation to problem-solving.			X
CG9	Decision-making orientation.	X		
CG13	Ability to learn and research skills.			X
CG15	Interpersonal relationship skills.			X
CG17	Ability to issue reports on specific company and market situations.			X
CG19	Commitment, responsibility and ethical sense.			X
CG20	Development of values related to the principles of equal opportunities between men and women, universal accessibility for people with disabilities and, in general, democratic values and a culture of peace.			X



## Assessment system for the acquisition of competencies and grading system

### In-class teaching

Assessed learning outcomes	Granted percentage	Assessment method
R1, R2, R3, R4, R5, R6, R7	15,00%	Objective Tests
R1, R2, R3, R4, R5, R6, R7	25,00%	Conduct of Theory-Practice
R1, R2, R3, R4, R5, R6, R7	10,00%	Class attendance and participation
R1, R2, R3, R4, R5, R6, R7	50,00%	Final Exam

### Observations

The evaluation of theoretical-practical activities may be carried out concurrently with the final exam. Either way, the **final exam** will have **two parts**: a **practice** in which the student may consult the relevant legal texts, which consist of the resolution of various cases, in line with those made in class, and a **theoretical**, supplementing the previous, with a questionnaire on the application of knowledge, which is formalized through multiple choice questions. The practical section is 50% of the exam mark, whereas the multiple choice test is the remaining 50%.

A purpose of the **qualification criteria** in relation to theoretical section (multiple choice questions), it should be noted that each question has only one correct choice of the four alternatives offered, and every mistake subtract an equivalent amount a third of what sum each hit (the blank questions, nor add neither subtract points).

Regarding the practical section, conceived by solving various cases, establishes the following criteria to be properly weighted by the teacher, in the exercise of his right to academic freedom:

- Sobresaliente (Distinction): means "zero defect" and proper motivation, reserving honors to excellent motivation.
- Notable (Merit): is a correct development of the exercise, although, it is seen a slight defect or a slight deficit of motivation.
- Aprobado (Pass): development is essentially correct, although notice any serious defect or concurrence of minor defects. In any case, the exercise will be sufficient motivated for understanding the development of the case by the student.
- Suspenso (Fail): means the occurrence of serious defects, even opposite can also be committing a fatal error or essential. In any case, the lack of sufficient motivation would be rated below five. It should be noted that an error is considered as essential when highlights the complete lack of understanding of the student on the matter referred to the exercise, so, for example, when applying



the income tax scale, get a higher quota than the base.

And before we move on, insisting on the importance attached to the motivation of the cases, for the purpose of grading.

### Criteria for granting honors:

The teacher will be free to grant or not honor registration to any of the students who have reached or passed the grade of 9.5 in the final exam and who have regular participation, as well as taking advantage of all the complementary activities and classes developed during the course.

This criterion for granting honors will, in any case, abide by the general criteria of the University, according to which only one honors may be awarded for every 20 students.

### Online teaching

Assessed learning outcomes	Granted percentage	Assessment method
R1, R2, R3, R4, R5, R6, R7	5,00%	Attendance and participation in the activities of synchronous communication
R1, R2, R3, R4, R5, R6, R7	25,00%	Conduct of deliverables
R1, R2, R3, R4, R5, R6, R7	15,00%	Regular evaluations through online questionnaires.
R1, R2, R3, R4, R5, R6, R7	5,00%	Participation in discussion forums
R1, R2, R3, R4, R5, R6, R7	50,00%	Final on-site assessment.

### Observations

The course will be graded not only considering the final exam, but also, on the one hand, participation and attendance of students regarding classes and, secondly, the quality of the work done by them during the course (in group or independently), while avoiding creating an atmosphere of "permanet evaluation".

About the final exam, it will aim to ensure that the student knows the content of the course and has made a study of this thoughtful, understanding the art without answering mimetically to a series of questions posed by the teacher, and crediting his ability to relate basic concepts nevertheless arise in different areas of the program.

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This criterion for granting honors will, in any case, abide by the general criteria of the University, according to which only one honors may be awarded for every 20 students.

## **CLASS ATTENDANCE IN FACE-TO-FACE DEGREES**

In accordance with the development guidelines of the General Regulations for the Evaluation and Qualification of Official Teachings and Own Degrees of the UCV, in face-to-face degrees, class attendance with a minimum of 80% of the sessions of each subject will be required as a requirement. to be evaluated. This means that, if a student does not attend the sessions of each subject, in a percentage greater than 20%, he/she will not be able to be evaluated, neither in the first nor in the second call, unless the person responsible for the subject, with the approval of the person responsible for degree, in view of duly justified exceptional circumstances, exempt from the minimum attendance percentage. The same criterion will be applicable for hybrid or virtual degrees in which teachers must maintain the same percentage in the requirement of "presence" in the different training activities, if any, even if these are carried out in virtual environments.

#### **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 Problem solving, commentaries, summaries to hand in periodically.
- M3 Teacher presentation of contents, analysis of competences, explanation and in-class display of skills, abilities and knowledge.
- M5 Group work sessions supervised by the professor. Case studies, diagnostic tests, problems, field work, computer room, visits, data search, libraries, on-line, Internet, etc. Meaningful construction of knowledge through interaction and student activity.
- M7 Supervised monographic sessions with shared participation.
- M9 Application of multidisciplinary knowledge.
- M11 Personalized and small group attention. Period of instruction and / or orientation conducted by a tutor with the objective of reviewing and discussing the materials and topics presented in classes, seminars, readings, conducting work, etc.
- M13 Set of oral and/or written tests used in initial, formative or additive assessment of the student.
- M14 Student study: Group Individual preparation of readings, essays, problem solving, seminars, papers, reports, etc. to be presented or submitted in theoretical lectures, practical and/or small-group tutoring sessions.
- M16 Group preparation of readings, essays, problem solving, seminars, papers, reports, etc. to be presented or submitted in theoretical lectures, practical and/or small-group tutoring sessions.
- M17 Teacher presentation of contents, analysis of competences, explanation and in-class display of skills, abilities and knowledge.
- M19 Groupwork sessions in the chat under supervision of the lecturer. Analysis of economic and business case studies, both real and fictitious, in order to build knowledge through the student's interaction and activity. Critical analysis of values and social commitment.



- M21 Monographic sessions though the semester, which will be aimed at current aspects and applications of the subject.
- M23 Set of written or oral tests used for the initial, formative or cumulative assessment of the student.
- M25 Student study: Individual preparation of readings, essays, problem solving, seminars, papers, reports, etc., for their discussion or submission in electronic format.
- M27 Individual support for the monitoring and orientation of the learning process. It will be carried out by a lecturer and will pursue the revision and discussion of the materials, topics, readings, tasks, etc.
- M29 Group preparation of readings, essays, problem solving, seminars, papers, reports, etc., for their discussion or submission.
- M31 Participation in discussion forums related to the subject under the supervision of the lecturer.



## IN-CLASS LEARNING

### IN-CLASS LEARNING ACTIVITIES

	LEARNING OUTCOMES	HOURS	ECTS
On-campus Class M3	R1, R2, R3, R4, R5, R6, R7	22,50	0,90
Practical Class M5	R1, R2, R3, R4, R5, R6, R7	15,00	0,60
Seminar M7	R1, R2, R3, R4, R5, R6, R7	4,50	0,18
Group Presentation of Papers M16	R1, R2, R3, R4, R5, R6, R7	6,00	0,24
Office Assistance M11	R1, R2, R3, R4, R5, R6, R7	6,00	0,24
Assessment M13	R1, R2, R3, R4, R5, R6, R7	6,00	0,24
<b>TOTAL</b>		<b>60,00</b>	<b>2,40</b>

### LEARNING ACTIVITIES OF AUTONOMOUS WORK

	LEARNING OUTCOMES	HOURS	ECTS
Group Work M16	R1, R2, R3, R4, R5, R6, R7	30,00	1,20
Independent Work M14	R1, R2, R3, R4, R5, R6, R7	60,00	2,40
<b>TOTAL</b>		<b>90,00</b>	<b>3,60</b>



## ON-LINE LEARNING

### SYNCHRONOUS LEARNING ACTIVITIES

	LEARNING OUTCOMES	HOURS	ECTS
Synchronous Virtual Session M17	R1, R2, R3, R4, R5, R6, R7	4,00	0,16
Synchronous Virtual Practical Session M19	R1, R2, R3, R4, R5, R6, R7	4,00	0,16
Seminar and Synchronous Virtual Videoconference M21	R1, R2, R3, R4, R5, R6, R7	4,00	0,16
On-site or Synchronous Virtual Assessment M23	R1, R2, R3, R4, R5, R6, R7	3,00	0,12
<b>TOTAL</b>		<b>15,00</b>	<b>0,60</b>

### ASYNCHRONOUS LEARNING ACTIVITIES

	LEARNING OUTCOMES	HOURS	ECTS
Individual Work M25	R1, R2, R3, R4, R5, R6, R7	60,00	2,40
Tutorial Support Sessions M27	R1, R2, R3, R4, R5, R6, R7	5,00	0,20
Group Work M29	R1, R2, R3, R4, R5, R6, R7	10,00	0,40
Discussion Forum M31	R1, R2, R3, R4, R5, R6, R7	10,00	0,40
Continuous Assessment Tasks M23	R1, R2, R3, R4, R5, R6, R7	50,00	2,00
<b>TOTAL</b>		<b>135,00</b>	<b>5,40</b>



## Description of the contents

Description of the necessary contents to acquire the learning outcomes.

### Theoretical contents:

Content block	Contents
BLOCK 1: LEY GENERAL TRIBUTARIA (GENERAL TAX LAW)	1.- Tax Law. General part. Financial power. Concept and classification of taxes. Sources.2.- Tax Law. General part. The legal-tax relationship.3.- Tax Law. General part. Application and management of taxes: tax procedures.
BLOCK TWO: INCOME TAX	4.- Personal income tax. General features.5.- Personal income tax. Taxable base. Work performance.6.- Personal income tax. Taxable base. Capital returns.7.- Personal income tax. Taxable base. Income from economic activities.8.- Personal income tax. Taxable base. Capital gains and losses.9- Personal income tax. Tax settlement and management.

### Temporary organization of learning:

Block of content	Number of sessions	Hours
BLOCK 1: LEY GENERAL TRIBUTARIA (GENERAL TAX LAW)	3,00	6,00
BLOCK TWO: INCOME TAX	27,00	54,00



## References

In addition to the various collections of laws that contains the regulation in relation to Income Tax , then, various works are referenced, so that students can expand, or just settle, the materials offered in the classroom; while, note that, strictly speaking, is not recommended to replace them, but they are recommended in order to delve into the subject, as elements of contrast and reflection:

·ALIAGA AGULLÓ, EVA (Coordinadora): *Ordenamiento tributario español: los impuestos*, Tirant lo Blanch, 5ª edición (2019).

·COMAS MARTÍN, IGNACIO: *Impuesto sobre la Renta: respuestas motivadas para 99 preguntas tipo test*, Tirant lo Blanch, 3ª edición (2016).

·MAURICIO SUBIRANA, SONIA: *Derecho financiero y tributario*, Tirant lo Blanch, 2ª edición (2019).

·PORTILLO NAVARRO, MARIA JOSE: *Manuel de Fiscalidad: Teoría y Práctica*, Tecnos, 12ª edición (2019).

·VV. AA.; *Impuesto sobre al Renta de las Personas Físicas e Impuesto sobre el Patrimonio. Casos Prácticos*; CEF, edición 2021.

·VV. AA.; *Memento Práctico Fiscal*; Francis Lefebvre, edición 2021.



## Addendum to the Course Guide of the Subject

Due to the exceptional situation caused by the health crisis of the COVID-19 and taking into account the security measures related to the development of the educational activity in the Higher Education Institution teaching area, the following changes have been made in the guide of the subject to ensure that Students achieve their learning outcomes of the Subject.

**Situation 1: Teaching without limited capacity** (when the number of enrolled students is lower than the allowed capacity in classroom, according to the security measures taken).

In this case, no changes are made in the guide of the subject.

**Situation 2: Teaching with limited capacity** (when the number of enrolled students is higher than the allowed capacity in classroom, according to the security measures taken).

In this case, the following changes are made:

### 1. Educational Activities of Onsite Work:

All the foreseen activities to be developed in the classroom as indicated in this field of the guide of the subject will be made through a simultaneous teaching method combining onsite teaching in the classroom and synchronous online teaching. Students will be able to attend classes onsite or to attend them online through the telematic tools provided by the university (videoconferences). In any case, students who attend classes onsite and who attend them by videoconference will rotate periodically.

In the particular case of this subject, these videoconferences will be made through:

☒ Microsoft Teams

☐ Kaltura



## **Situation 3: Confinement due to a new State of Alarm.**

In this case, the following changes are made:

### **1. Educational Activities of Onsite Work:**

All the foreseen activities to be developed in the classroom as indicated in this field of the guide of the subject, as well as the group and personalized tutoring, will be done with the telematic tools provided by the University, through:

☒ Microsoft Teams

☐ Kaltura

Explanation about the practical sessions:





## 2. System for Assessing the Acquisition of the competences and Assessment System

### ONSITE WORK

#### Regarding the Assessment Tools:

☒ The Assessment Tools will not be modified. If onsite assessment is not possible, it will be done online through the UCVnet Campus.

☐ The following changes will be made to adapt the subject's assessment to the online teaching.

Course guide		Adaptation	
Assessment tool	Allocated percentage	Description of the suggested changes	Platform to be used

The other Assessment Tools will not be modified with regards to what is indicated in the Course Guide.

#### Comments to the Assessment System:



## ONLINE WORK

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☐ The following changes will be made to adapt the subject's assessment to the online teaching.

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