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: Derecho **Type:** Basic Formation

Department: Accounting, Finance, and Management Control

Type of learning: Classroom-based learning / Online

Languages in which it is taught: Spanish

Lecturer/-s:

302A	Ignacio Comas Martin **(Responsible Lecturer)**	IGNACIO.COMAS@UCV.ES
302B	Nicolas Sanchez Garcia **(Responsible Lecturer)**	nicolas.sanchez@ucv.es
30GI2	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 transmitir información, ideas, problemas y soluciones a un público tanto especializado como no especializado tanto en español como en inglés. [RAB4]
R3	Respetar y poner en práctica los principios éticos y las propuestas de acción derivados de los objetivos para el desarrollo sostenible transfiriéndolos a toda actividad académica y profesional. [RAT3]
R4	Demostrar la capacidad de emplear la indagación como fuente de aprendizaje. [RAG5]
R5	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]

Assessment system for the acquisition of competencies and grading system

Assessed learning outcomes	Granted percentage	Assessment method
R1, R2, R3, R4, R5	15,00%	Objective Tests
R1, R2, R3, R4, R5	15,00%	Completion of Theoretical-Practical Activities
R1, R2, R3, R4, R5	10,00%	Class Attendance and Participation
R1, R2, R3, R4, R5	60,00%	Final Exam
R1, R2, R3, R4, R5	5,00%	Participation in Synchronous Communication Activities
R1, R2, R3, R4, R5	25,00%	Deliverable Activities
R1, R2, R3, R4, R5	15,00%	Periodic Evaluations Through Online Questionnaires
R1, R2, R3, R4, R5	5,00%	Participation in Discussion Forums
R1, R2, R3, R4, R5	50,00%	Final evaluation with essay questions and practical scenarios (In-person activity)

Observations

General observations:
It will be necessary to obtain a 5 in the final exam in order to apply the percentages obtained from the practical grade, as well as the grade obtained for attendance and participation in class; thus obtaining the final grade for the subject.
If the 1st call is not passed, the grade in the 2nd call will be the one corresponding to the final exam of the subject; without taking into account the grade for attendance and participation, or the practical grade.
Single evaluation:
According to article 9 of the General Regulations for Evaluation and Grading of Official Teachings and Own Degrees of the UCV, the continuous evaluation system is the preferred evaluation system at the UCV. Art. 10 allows, however, for those students who in a justified and accredited manner state their impossibility of attending in person, their evaluation with extraordinary character in the

so-called single evaluation. This single assessment must be requested within the first month of each semester from the Dean's Office of the Faculty through the Vice-Deans or Master's Directors, who are responsible for the express decision on the admission of this request from the student concerned.
The evidence to be presented and/or the test/s to be taken in the single assessment by the student will be carried out through the same final test as for the rest of the students and through an additional practical test (consisting of a settlement of the IRPF) although the percentages awarded to the different assessment instruments will be the following: 60% final test (which will be necessary to pass) and 40% additional practical test.

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	22,50	0,90
Practical Class M3	R1, R2, R3, R4, R5	15,00	0,60
Seminar M9	R1, R2, R3, R4, R5	4,50	0,18
Group Project Presentation M3	R1, R2, R3, R4, R5	6,00	0,24
Tutoring M9	R1, R2, R3, R4, R5	6,00	0,24
Evaluation M7	R1, R2, R3, R4, R5	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	30,00	1,20
Individual Work M10	R1, R2, R3, R4, R5	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	4,00	0,16
Synchronous Virtual Practical Session M12	R1, R2, R3, R4, R5	4,00	0,16
Synchronous Virtual Seminar and Videoconference M19	R1, R2, R3, R4, R5	4,00	0,16
In-person Assessment M17	R1, R2, R3, R4, R5	3,00	0,12
Group Work M19	R1, R2, R3, R4, R5	10,00	0,40
Individual Work M20	R1, R2, R3, R4, R5	60,00	2,40
TOTAL		**85,00**	**3,40**

ASYNCHRONOUS LEARNING ACTIVITIES

	LEARNING OUTCOMES	HOURS	ECTS
Individual Tutoring M15	R1, R2, R3, R4, R5	5,00	0,20
Discussion Forums M16	R1, R2, R3, R4, R5	10,00	0,40
Continuous Assessment Activities M17	R1, R2, R3, R4, R5	50,00	2,00
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.- 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 2.- PERSONAL INCOME TAX	4.- Personal Income Tax. General aspects. 5.- Personal Income Tax. Taxable base. Income from work. 6.- Personal Income Tax. Taxable base. Income from capital. 7.- Personal Income Tax. Taxable base. Income from economic activities. 8.- Personal Income Tax. Taxable base. Capital gains and losses.

Temporary organization of learning:

Block of content	Number of sessions	Hours
BLOCK 1.- GENERAL TAX LAW	3,00	6,00
BLOCK 2.- PERSONAL INCOME TAX	27,00	54,00

References

Regardless of the use of the legal tax texts, and especially the General Tax Law and the Personal Income Tax Law, the following works are recommended:

·ALIAGA AGULLÓ, EVA (Coord.): Ordenamiento tributario español: los impuestos, Tirant lo Blanch, 7ª edition (2024).

·ALONSO ALONSO, ROBERTO: Impuesto sobre la renta de las personas físicas. Comentarios y casos prácticos, CEF, 14ª edition (2025).

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

·VV. AA.: *Memento Práctico Fiscal*, Francis Lefebvre (2025).