

**1. General information****Course:** VAT AND INTERNATIONAL TAXATION**Type:** ELECTIVE**Degree:** 319 - UNDERGRADUATE DEGREE IN BUSINESS MANAGEMENT AND ADMINISTRATION (CU)**Center:** 401 - FACULTY OF SOCIAL SCIENCES OF CUENCA**Year:** 4**Main language:****Use of additional languages:****Web site:****Code:** 54352**ECTS credits:** 4.5**Academic year:** 2021-22**Group(s):** 30**Duration:** First semester**Second language:****English Friendly:** Y**Bilingual:** N**Lecturer:** RAQUEL ÁLAMO CERRILLO - Group(s): 30

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2. Pre-Requisites

Not established

3. Justification in the curriculum, relation to other subjects and to the profession

Not established

4. Degree competences achieved in this course**Course competences**

Code	Description
E01	Develop the ability to manage and run a company or organization, understand their competitive and institutional position, and identify their strengths and weaknesses.
E03	Develop and enhance the ability to establish the planning and organization of any task in a company with the ultimate goal of helping make business decisions.
E05	Develop the ability to analyze any information on the situation and possible development of a company and transform it into a business opportunity.
G01	Possession of the skills needed for continuous, self-led, independent learning, which will allow students to develop the learning abilities needed to undertake further study with a high degree of independence.
G03	Develop oral and written communication skills in order to prepare reports, research projects and business projects and defend them before any commission or group of professionals (specialised or non-specialised) in more than one language, by collecting relevant evidence and interpreting it appropriately so as to reach conclusions.

5. Objectives or Learning Outcomes**Course learning outcomes**

Description

Apply the quantitative analysis of the company and its environment.

Assume a social and ethical responsibility in decision making.

Search for information, analysis, interpretation, synthesis and transmission.

Listen, negotiate, persuade and defend arguments orally or in writing.

Additional outcomes**6. Units / Contents****Unit 1:**

Unit 1.1

Unit 1.2

Unit 1.3

Unit 1.4

Unit 1.5

Unit 1.6

Unit 1.7

Unit 1.8

Unit 1.9

Unit 1.10

Unit 1.11

Unit 1.12

Unit 2:

Unit 2.1

Unit 2.2

7. Activities, Units/Modules and Methodology							
Training Activity	Methodology	Related Competences (only degrees before RD 822/2021)	ECTS	Hours	As	Com	Description
Class Attendance (theory) [ON-SITE]	Lectures	E01 E03 E05	0.72	18	N	-	
Project or Topic Presentations [ON-SITE]	Combination of methods	G03	0.4	10	N	-	
Writing of reports or projects [OFF-SITE]	Cooperative / Collaborative Learning	G01	2	50	Y	Y	
Study and Exam Preparation [OFF-SITE]	Self-study	G03	1.14	28.5	N	-	
Final test [ON-SITE]	Assessment tests	E01 E03 E05	0.24	6	Y	Y	
Total:			4.5	112.5			
Total credits of in-class work: 1.36			Total class time hours: 34				
Total credits of out of class work: 3.14			Total hours of out of class work: 78.5				

As: Assessable training activity

Com: Training activity of compulsory overcoming (It will be essential to overcome both continuous and non-continuous assessment).

8. Evaluation criteria and Grading System			
Evaluation System	Continuous assessment	Non-continuous evaluation*	Description
Theoretical papers assessment	50.00%	0.00%	
Final test	50.00%	100.00%	
Total:	100.00%	100.00%	

According to art. 4 of the UCLM Student Evaluation Regulations, it must be provided to students who cannot regularly attend face-to-face training activities the passing of the subject, having the right (art. 12.2) to be globally graded, in 2 annual calls per subject, an ordinary and an extraordinary one (evaluating 100% of the competences).

9. Assignments, course calendar and important dates	
Not related to the syllabus/contents	
Hours	hours
Class Attendance (theory) [PRESENCIAL][Lectures]	28.5
Project or Topic Presentations [PRESENCIAL][Combination of methods]	18
Writing of reports or projects [AUTÓNOMA][Cooperative / Collaborative Learning]	10
Study and Exam Preparation [AUTÓNOMA][Self-study]	6
Final test [PRESENCIAL][Assessment tests]	50
Global activity	
Activities	hours
Study and Exam Preparation [AUTÓNOMA][Self-study]	6
Class Attendance (theory) [PRESENCIAL][Lectures]	28.5
Project or Topic Presentations [PRESENCIAL][Combination of methods]	18
Final test [PRESENCIAL][Assessment tests]	50
Writing of reports or projects [AUTÓNOMA][Cooperative / Collaborative Learning]	10
Total horas: 112.5	

10. Bibliography and Sources						
Author(s)	Title/Link	Publishing house	City	ISBN	Year	Description
Cabrerizo, Carlos María	Manual práctico del IVA OCDE Impuestos https://www.oecd.org/tax/ Unión Europea impuestos https://europa.eu/european-union/topics/taxation_es Agencia Tributaria https://www.agenciatributaria.es/	Editorial Amarante	Salamanca	978-84-949752-9-5	2019	
Isaac Merino Jara	Fiscalidad Internacional y comunitaria	Dykinson	Madrid	978-84-1324-463-1	2019	