



UNIVERSIDAD DE CASTILLA - LA MANCHA

GUÍA DOCENTE

1. General information

Course: BUSINESS TAXATION: INTRODUCTION AND PERSONAL TAXATION
Type: CORE COURSE
Degree: 317 - UNDERGRADUATE DEGREE IN BUSINESS MANAGEMENT AND ADMINISTRATION (AB)
Center: 5 - FACULTY OF ECONOMICS AND BUSINESS
Year: 3
Main language: Spanish
Use of additional languages: English French
Web site: Virtual campus

Code: 54322
ECTS credits: 6
Academic year: 2022-23
Group(s): 12 13
Duration: C2
Second language: English
English Friendly: Y
Bilingual: N

Lecturer: JESUS CANTERO GALIANO - Group(s): 13				
Building/Office	Department	Phone number	Email	Office hours
Edificio Jurídico empresarial/1.16	ECONOMÍA APLICADA I	8267	jesus.cgaliano@uclm.es	
Lecturer: M GABRIELA LAGOS RODRIGUEZ - Group(s): 12				
Building/Office	Department	Phone number	Email	Office hours
1.18	ECONOMÍA APLICADA I	8268	gabriela.lagos@uclm.es	Mondeys-Tuesdays 9:00-11:00

2. Pre-Requisites

Not established

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

Public revenue, and especially taxes, due to their size and composition, affect economic agents and can generate distortions in the allocation of resources in the economic system as a whole (efficiency issues) and/or affect fundamental economic behaviour such as labour supply, savings, financial or business risk-taking, portfolio decisions, investment policy and business financing or tax evasion.

The subject of Business Taxation will give students access to the basic knowledge of a determining reality of business activity: the decisions of the public sector in the area of taxation. The teaching of this subject will be aimed at enabling students to know and use the main sources of tax information, interpret them appropriately and assess their business decisions as a dynamic agent in the face of the measures taken by the Treasury. Its inclusion in the syllabus responds to the need to prepare students of the Degree in Business Administration and Management to integrate taxation into their professional activity, considering it as another strategic factor in business management decision-making.

The proposed programme focuses on introductory aspects of the Spanish tax system and on a general, but sufficient overview of individual taxation linked to the company, understood as the study of those figures of Spanish tax law that focus on the individual or legal entity as the holder of income, excluding those tax figures that affect the taxation of the economic capacity of the taxpayer as evidenced by consumption or legal traffic (circulation of wealth), as well as other figures not directly and principally related to business activity. Part of the set of indirect taxes, such as VAT and Transfer Tax and Stamp Duty, are taught in optional subjects, a resource also used for Non-Resident Income Tax, which forms part of the material content of International Taxation.

This subject offers students highly specialised training, which is why it has no previous teaching reference in undergraduate studies, being related to practically all the subjects taught, especially General and Financial Accounting, Financial Economics and Commercial Law. As in the theoretical field, the professional practice of a GADE graduate can be oriented towards different facets, such as being an entrepreneur, taking part in competitive examinations, managing and directing other people's businesses, and focusing on different areas such as marketing, accounting, etc. In any of these tasks, you will have to integrate the tax environment as another element of your activity, with influence on any facet in which you develop your task.

Moreover, the subject of Business Taxation is the only one within the Social Sciences degrees that introduces the future tax advisor to the subject that will be his or her field of work. The strategic focus acquired in this subject is what will allow the professional to analyse the different options open to a business objective and to recommend one of them, taking into account the tax environment.

4. Degree competences achieved in this course

Course competences

Code	Description
E14	Understand the legal and fiscal framework which determines the economic and business activity.
G02	Ability to understand the ethical responsibility and the code of ethics of professionals working in the field of economics. To know and apply the legislation and recognition of human rights and questions of gender equality.
G04	Ability to use and develop information and communication technologies and to apply them to the corresponding business department by using specific programmes for these business areas.
G05	Capacity for teamwork, to lead, direct, plan and supervise multidisciplinary and multicultural teams in both national and international environments so as to create synergies which benefit organisations.

5. Objectives or Learning Outcomes

Course learning outcomes

Description

Know the analytical models and techniques of the economic and legal environment currently faced by enterprises, with special attention given to the search for

opportunities and the anticipation of potential changes.

Listen, negotiate, convince and defend arguments both in oral and writing ways.

Autonomous work and personal initiative.

Work out problems in creative and innovative ways.

Additional outcomes

1. Analysis of taxation aimed at understanding its relevance and its effects on economic agents' decision-making process. Thus, the student will: Identify the fundamental tax concepts in any tax that may affect them, whether state, local or regional. Can extract relevant information and interpret it from the specialised press, technical reports, databases and regulatory sources. Will be able to assess, according to scientific criteria, the suitability of taxes to the general or specific economic conditions of a sector or territory.
2. Will be able to assess the taxes that affect business activity in Spain, both those applied to individual entrepreneurs and companies. Also, to use them considering the differences in taxation between Autonomous Communities: Identify the taxes that affect business activity and have the current regulations up to date. Select the appropriate taxes according to the legal nature of the taxpayer and the taxable transaction. Will be able to recommend the location of an activity or the performance of a business or act in a specific territory for tax reasons.
3. Will be able to recommend the most efficient tax option in the most common causes of business activity, such as the most appropriate legal form for the action and prospects of the business, diversification of activities, territory of location and the transfer or succession of the company: Will be able to compare the tax burden of the company in the possible scenarios. Analyse the implications of change decisions in all areas. Will be able to identify and solve problems in a changing environment. You will be able to draw up hypotheses on the future of taxation based on knowledge of the economic reality and available data. Plan the decisions to be taken in the short, medium or long term. Decide on the most efficient option for the company.

6. Units / Contents

Unit 1: Introduction to the Spanish tax system and the General Tax Law

- Unit 1.1 Public revenue and taxes. The Spanish tax system
- Unit 1.2 Territorial distribution of tax powers in Spain
- Unit 1.3 Introduction to the GTL and elements of taxation
- Unit 1.4 Taxpayers, quantification of tax debt and main procedures.

Unit 2: Personal Income Tax (I)

- Unit 2.1 Introduction, nature, purpose, scope of application and taxable event
- Unit 2.2 Tax period, accrual and taxable income
- Unit 2.3 Taxable base: Income from work
- Unit 2.4 Taxable income: Income from capital

Unit 3: Personal Income Tax (II)

- Unit 3.1 Taxable income: income from economic activities
- Unit 3.2 Taxable income: capital gains and losses
- Unit 3.3 Valuation rules, types of income and their offsetting
- Unit 3.4 Taxable income and reductions

Unit 4: Personal Income Tax (III)

- Unit 4.1 Calculation of the tax: state tax bracket
- Unit 4.2 Calculation of the tax: Autonomous Community tax bracket
- Unit 4.3 Full tax liability, net tax liability and differential tax liability
- Unit 4.4 Family taxation and special regimes
- Unit 4.5 Management of the tax: payments on account and formal obligations

Unit 5: Corporate Income Tax (I)

- Unit 5.1 Nature, scope of application, taxable event, taxable person, and exemptions
- Unit 5.2 Determination of the tax base: depreciation, impairments, and provisions
- Unit 5.3 Determination of the taxable base: non-deductible expenses and related-party transactions
- Unit 5.4 Determination of the tax base: valuation rules
- Unit 5.5 Determination of the tax base: international double taxation

Unit 6: Corporate Income Tax

- Unit 6.1 Offsetting tax losses and reserves
- Unit 6.2 Taxable period and accrual of tax
- Unit 6.3 Application of tax rates
- Unit 6.4 Deductions for double taxation and reliefs from the gross tax liability

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	E14	1.2	30	N	-	
Class Attendance (practical) [ON-SITE]	Practical or hands-on activities	G04	0.6	15	N	-	
Group tutoring sessions [ON-SITE]	Guided or supervised work	G02	0.2	5	N	-	
Workshops or seminars [ON-SITE]	Combination of methods	G05	0.16	4	N	-	
Final test [ON-SITE]	Assessment tests	E14	0.24	6	Y	Y	
Practicum and practical activities report writing or preparation [OFF-SITE]	Problem solving and exercises	E14	1.2	30	Y	Y	
Study and Exam Preparation [OFF-SITE]	Self-study	E14	2.4	60	N	-	
Total:			6	150			
Total credits of in-class work: 2.4			Total class time hours: 60				
Total credits of out of class work: 3.6			Total hours of out of class work: 90				

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
Practicum and practical activities reports assessment	30.00%	0.00%	The compulsory internships carried out by the student that are submitted in due time and form will be assessed.
Final test	70.00%	100.00%	This section includes the result of the final test that is available.
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).

Evaluation criteria for the final exam:

Continuous assessment:

In order to pass the course, it will be necessary to obtain at least 40% of the potential score in the compulsory practicals and in the final exam.

The internship reports must be submitted within the established deadlines and in the appropriate format. The final grade will be a weighted average.

Non-continuous evaluation:

In order to pass the course, it will be necessary to obtain at least 5 points out of 10 in the final exam.

Specifications for the resit/retake exam:

CONTINUOUS ASSESSMENT:

In order to pass the course, it will be necessary to obtain at least 40% of the potential score in the compulsory practicals and in the final exam.

The internship reports must be submitted within the established deadlines and in the appropriate format. The final grade will be a weighted average.

NON-CONTINUOUS EVALUATION:

In order to pass the subject it will be necessary to obtain at least 5 points out of 10 in the final exam.

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Specifications for the second resit / retake exam:

In order to pass the course, it will be necessary to obtain at least 5 points out of 10 in the final exam.

9. Assignments, course calendar and important dates	
Not related to the syllabus/contents	
Hours	hours
Class Attendance (theory) [PRESENCIAL][Lectures]	30
Class Attendance (practical) [PRESENCIAL][Practical or hands-on activities]	15
Group tutoring sessions [PRESENCIAL][Guided or supervised work]	5
Workshops or seminars [PRESENCIAL][Combination of methods]	4
Final test [PRESENCIAL][Assessment tests]	6
Practicum and practical activities report writing or preparation [AUTÓNOMA][Problem solving and exercises]	30
Study and Exam Preparation [AUTÓNOMA][Self-study]	60
Global activity	
Activities	hours
Final test [PRESENCIAL][Assessment tests]	6
Practicum and practical activities report writing or preparation [AUTÓNOMA][Problem solving and exercises]	30
Study and Exam Preparation [AUTÓNOMA][Self-study]	60
Class Attendance (theory) [PRESENCIAL][Lectures]	30
Class Attendance (practical) [PRESENCIAL][Practical or hands-on activities]	15
Group tutoring sessions [PRESENCIAL][Guided or supervised work]	5
Workshops or seminars [PRESENCIAL][Combination of methods]	4
Total horas: 150	

10. Bibliography and Sources						
Author(s)	Title/Link	Publishing house	Citv	ISBN	Year	Description
						Este manual sobre fiscalidad empresarial presenta un contenido adaptado a las necesidades formativas de los alumnos de los diversos grados y posgrados, en los que el estudio de los impuestos y su repercusión sobre la actividad empresarial está presente. Ha sido concebido, por tanto, como una obra básica de consulta que permita al lector introducirse con rigor y claridad en una materia de cierta

M ^a Gabriela Lagos Rodríguez y Raquel Álamo Cerrillo	Fiscalidad empresarial Introducción y fiscalidad personal	PIRÁMIDE	978-84-368-4071-1	2019	complejidad. Resulta idónea para quienes realicen su primer contacto con la realidad impositiva vigente, así como para quienes busquen una fuente comprensible de las obligaciones fiscales de autónomos y sociedades mercantiles. La obra es fruto de una dilatada experiencia en la docencia de la fiscalidad y pretende facilitar la comprensión, análisis y aplicación de la fiscalidad directa en el ámbito empresarial. Para ello, la primera parte del manual recoge una exposición sistemática y asequible de los elementos esenciales de los impuestos tanto desde una perspectiva del análisis hacendístico como del jurídico. Los capítulos siguientes se centran en las dos grandes figuras de la imposición directa de nuestro sistema fiscal: el impuesto sobre la renta de las personas físicas (IRPF) y el impuesto sobre sociedades (IS). En ambos casos se desarrolla la normativa actualizada de los dos tributos, recogiendo las novedades aplicables al ejercicio 2018. El contenido se presenta de forma didáctica, siguiendo un orden apropiado para su estudio, con ejemplos y con un supuesto final de liquidación que permite al alumno tener una visión global del proceso que se explica.
AA.VV.	MEMENTO IRPF	Francis Lefbvre S.A.	https://www.edicionespiramide.es/libro.php?id=5637637	2021	Bibliografía complementaria
AA.VV.	MEMENTO IS	Francis Lefbvre S.A.		2021	Bibliografía complementaria
AA.VV.	TODO FISCAL	CISS		2021	Bibliografía complementaria
AGENCIA ESTATAL DE LA ADMINISTRACIÓN TRIBUTARIA			http://www.agenciatributaria.es/		
ALBI, E., PAREDES, R. y R. ONDARZA, J.A. BANCO MUNDIAL	SISTEMA FISCAL ESPAÑOL. VOL I y II	Ariel		2020	Bibliografía complementaria
COMISIÓN DE LA UNIÓN EUROPEA			http://www.bancomundial.org/		
DIZY, D.; ROJÍ, L.A. Y ONDARZA, J.A.	SISTEMA FISCAL ESPAÑOL. EJERCICIOS PRÁCTICOS	Centro de Estudios Ramón Areces	http://ec.europa.eu/index_es.htm	2020	Bibliografía complementaria
GIL, L.; LÓPEZ, E. Y SÁNCHEZ, A.	SISTEMA FISCAL. ESQUEMAS Y EJERCICIOS PRÁCTICOS	Servicio de publicaciones de la Universidad de Alicante		2020	Bibliografía complementaria
Intra-European Organisation of Tax Administrations			http://www.iota-tax.org/eng/		