

Class Attendance (theory) [ON-SITE]	Lectures	E21 E22 G01 G02	1.16	29	N	-	
Class Attendance (practical) [ON-SITE]	Case Studies	E21 E22 G01 G04	0.6	15	N	-	The legal-financial problems raised in certain factual cases will be analysed in addition to resolving the practical cases prepared by the students.
Mid-term test [ON-SITE]	Assessment tests	E21 E22 G02	0.04	1	Y	N	The assessment criteria for the progress tests are set out in section 8 of this guide, to which we refer.
Final test [ON-SITE]	Assessment tests	E21 E22 G02	0.08	2	Y	Y	Students must pass the progress tests and correctly solve the practical cases set during the course.
Study and Exam Preparation [OFF-SITE]	Self-study	E21 E22 G01 G04	3.2	80	N	-	
Writing of reports or projects [OFF-SITE]	Problem solving and exercises	E21 E22 G02	0.92	23	Y	N	El alumno resolverá los supuestos prácticos formulados por el profesor.
Total:			6	150			
Total credits of in-class work: 1.88			Total class time hours: 47				
Total credits of out of class work: 4.12			Total hours of out of class work: 103				

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
Assessment of problem solving and/or case studies	30.00%	0.00%	The resolution of the practical cases proposed by the teacher throughout the course will have a value of up to 30% in the final grade.
Final test	20.00%	100.00%	Students who do not follow the continuous assessment will be examined in a final theoretical-practical test of all the contents of the course.
Mid-term tests	50.00%	0.00%	Several progress tests are planned throughout the course, which in the case of passing all of them, students will be exempted from taking a test of the whole subject. These tests will be worth up to 70% of the final grade.
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:

On-site students will be assessed using the continuous assessment system. An "on-site student" is understood to be a student who completes all the practical exercises and progress tests planned during the course and attends class regularly. Failure to complete any of these practical exercises or progress tests entails the loss of the status of "on-site student", being assessed according to the system established for those students who have not been able to follow the continuous assessment system, who must take a theoretical test covering the entire syllabus of the subject.

Both in the continuous assessment system and for those students who could not follow it, the criteria to be followed by the teacher will be those detailed below:

- Mastery of the subject, both in its theoretical and practical aspects.
- Ability to synthesise and correct command of legal-financial language.
- Clarity in the writing and argumentation of practical cases.

Non-continuous evaluation:

Students who have not been able to follow the continuous assessment system or who have not passed the progress tests and practical cases established in this system will be examined in the non-continuous assessment.

Specifications for the resit/retake exam:

Theoretical-practical final test covering all the contents of the course.

9. Assignments, course calendar and important dates	
Not related to the syllabus/contents	
Hours	hours
Class Attendance (theory) [PRESENCIAL][Lectures]	29
Class Attendance (practical) [PRESENCIAL][Case Studies]	15
Mid-term test [PRESENCIAL][Assessment tests]	1
Final test [PRESENCIAL][Assessment tests]	2
Study and Exam Preparation [AUTÓNOMA][Self-study]	80
Writing of reports or projects [AUTÓNOMA][Problem solving and exercises]	23
Unit 1 (de 4): Concept and content of Financial Law	
Teaching period: Week 1, 2 and 3	
Unit 2 (de 4): Constitutional principles. The financial power of the various local and regional authorities.	
Teaching period: Weeks 4 and 5	
Unit 3 (de 4): Tax and non-tax public revenues.	

Teaching period: Weeks 6 and 7

Unit 4 (de 4): The elements of tax liability.

Teaching period: Weeks 8 and 9

Global activity

Activities	hours
Class Attendance (practical) [PRESENCIAL][Case Studies]	15
Mid-term test [PRESENCIAL][Assessment tests]	1
Final test [PRESENCIAL][Assessment tests]	2
Writing of reports or projects [AUTÓNOMA][Problem solving and exercises]	23
Class Attendance (theory) [PRESENCIAL][Lectures]	29
Study and Exam Preparation [AUTÓNOMA][Self-study]	80
Total horas:	150

10. Bibliography and Sources

Author(s)	Title/Link	Publishing house	City	ISBN	Year	Description
ALGUACIL MARÍ, P.	La tributación de las sociedades laborales	Thomson-Aranzadi				Última edición
BONET SÁNCHEZ, P.	La empresa ante el sistema tributario	Aranzadi				Última edición
LUCHENA MOZO, G.M.	Fiscalidad de la empresa familiar	Atelier				Última edición
ROMERO FLOR, L. M.	Manual de Derecho financiero y tributario: parte general					
CUBERO TRUYO, A. et. al.	Los principales impuestos del sistema tributario : IRPF, Impuesto sobre sociedades, IVA	Tecnos		978-84-309-7840-3	2019	
ALONSO GONZÁLEZ, L.M., COLLADO YURRITA, M.A. y MORENO GONZÁLEZ, S. (Dirs.)	Manual de Derecho Tributario: parte especial					última edición
COLLADO YURRITA, M.A. y LUCHENA MOZO, G. (Dirs.)	Derecho Financiero y Tributario. Parte general					última edición
ALGUACIL MARÍ, P.	Fiscalidad de la empresa	Diálogo				Última edición
DE HARO IZQUIERDO, M.	Manual de fiscalidad de la empresa y el empresario	Dykinson		9788413771557	2020	