



UNIVERSIDAD DE CASTILLA - LA MANCHA

GUÍA DOCENTE

1. General information

Course: TAX STRATEGIES FOR SMALL SIZE BUSINESSES.

Code: 310777

Type: CORE COURSE

ECTS credits: 6

Degree: 2341 - MASTERS DEGREE PROGRAMME IN BUSINESS INITIATIVE: ANALYSIS AND STRATEGIES

Academic year: 2023-24

Center: 403 - FACULTY OF LAW AND SOCIAL SCIENCES OF C. REAL

Group(s): 20

Year: 1

Duration: First semester

Main language: Spanish

Second language: Spanish

Use of additional languages:

English Friendly: Y

Web site:

Bilingual: N

Lecturer: JESUS FERNANDEZ BRAVO PINTO - Group(s): 20				
Building/Office	Department	Phone number	Email	Office hours
despacho de asociados	ECONOMÍA APLICADA I		jesus.fernandezbravo@uclm.es	
Lecturer: JUAN JOSE RUBIO GUERRERO - Group(s): 20				
Building/Office	Department	Phone number	Email	Office hours
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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
CB07	Apply the achieved knowledge and ability to solve problems in new or unfamiliar environments within broader (or multidisciplinary) contexts related to the area of study
CB08	Be able to integrate knowledge and face the complexity of making judgments based on information that, being incomplete or limited, includes reflections on social and ethical responsibilities linked to the application of knowledge and judgments
CB09	Know how to communicate the conclusions and their supported knowledge and ultimate reasons to specialized and non-specialized audiences in a clear and unambiguous way
E02	Ability to carry out all phases in the firm creation process and to identify and evaluate business opportunities.
E05	Ability to know in depth the mechanisms and resources facilitated by public policies to promote entrepreneurial activity and self-employment, in the various areas of public administration, and to take advantage of these resources efficiently.
E06	Ability to plan the firm adaptation strategy to changes in the economic, legal, social and cultural environment, with special emphasis on the internationalization process.
G02	Ability of self-motivation and adaptation to new environments.
T01	Ability to understand social responsibility and professional deontology in the field of business management.

5. Objectives or Learning Outcomes

Course learning outcomes

Description

6. Units / Contents

Unit 1:
Unit 2:
Unit 3:
Unit 4:
Unit 5:
Unit 6:
Unit 7:

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-	Combination of methods	CB07 E02 E05 G02	0.6	15	N	-	

[SITE]							
Project or Topic Presentations [ON-SITE]	Other Methodologies	CB09	0.3	7.5	Y	Y	
Class Attendance (practical) [ON-SITE]	Practical or hands-on activities		0.6	15	Y	N	
Group tutoring sessions [ON-SITE]	Guided or supervised work	CB07 CB08	0.3	7.5	Y	N	
Final test [ON-SITE]	Assessment tests	CB07 CB08 CB09	0.2	5	Y	Y	
Writing of reports or projects [OFF-SITE]	Group Work	CB07 CB08 CB09 E02 E05 G02	2.2	55	N	-	
Study and Exam Preparation [OFF-SITE]	Self-study	CB07 CB08	1.8	45	N	-	
Total:			6	150			
Total credits of in-class work: 2			Total class time hours: 50				
Total credits of out of class work: 4			Total hours of out of class work: 100				

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
Progress Tests	20.00%	0.00%	
Theoretical papers assessment	20.00%	0.00%	
Final test	40.00%	100.00%	
Assessment of problem solving and/or case studies	20.00%	0.00%	
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
Project or Topic Presentations [PRESENCIAL][Other Methodologies]	7.5
Project or Topic Presentations [PRESENCIAL][Other Methodologies]	55
Group tutoring sessions [PRESENCIAL][Guided or supervised work]	7.5
Final test [PRESENCIAL][Assessment tests]	5
Unit 1 (de 7):	
Activities	Hours
Class Attendance (theory) [PRESENCIAL][Combination of methods]	7.5
Class Attendance (practical) [PRESENCIAL][Practical or hands-on activities]	2.5
Teaching period: november 2019-january 2020	
Group 20:	
Initial date: 24-11-2023	End date: 24-01-2024
Unit 2 (de 7):	
Activities	Hours
Class Attendance (theory) [PRESENCIAL][Combination of methods]	2.5
Study and Exam Preparation [AUTÓNOMA][Self-study]	7.5
Teaching period: november 2019-january 2020	
Group 20:	
Initial date: 24-11-2023	End date: 24-01-2024
Unit 3 (de 7):	
Activities	Hours
Class Attendance (theory) [PRESENCIAL][Combination of methods]	2.5
Writing of reports or projects [AUTÓNOMA][Group Work]	7.5
Group 20:	
Initial date: 24-11-2023	End date: 20-01-2024
Unit 4 (de 7):	
Activities	Hours
Class Attendance (theory) [PRESENCIAL][Combination of methods]	2.5
Writing of reports or projects [AUTÓNOMA][Group Work]	7.5
Group 20:	
Initial date: 24-11-2023	End date: 20-01-2024
Unit 5 (de 7):	
Activities	Hours
Class Attendance (practical) [PRESENCIAL][Practical or hands-on activities]	2.5
Writing of reports or projects [AUTÓNOMA][Group Work]	7.5
Group 20:	
Initial date: 24-11-2023	End date: 20-01-2024

Unit 6 (de 7):	
Activities	Hours
Class Attendance (theory) [PRESENCIAL][Combination of methods]	3.5
Class Attendance (practical) [PRESENCIAL][Practical or hands-on activities]	1.5
Group 20:	
Initial date: 24-11-2023	End date: 20-01-2024
Unit 7 (de 7):	
Activities	Hours
Class Attendance (theory) [PRESENCIAL][Combination of methods]	4
Group 20:	
Initial date: 24-11-2023	End date: 20-01-2024
Global activity	
Activities	hours
Project or Topic Presentations [PRESENCIAL][Other Methodologies]	7.5
Group tutoring sessions [PRESENCIAL][Guided or supervised work]	7.5
Final test [PRESENCIAL][Assessment tests]	5
Class Attendance (practical) [PRESENCIAL][Practical or hands-on activities]	6.5
Class Attendance (theory) [PRESENCIAL][Combination of methods]	22.5
Writing of reports or projects [AUTÓNOMA][Group Work]	22.5
Study and Exam Preparation [AUTÓNOMA][Self-study]	7.5
Total horas: 79	

10. Bibliography and Sources							
Author(s)	Title/Link	Publishing house	Citv	ISBN	Year	Description	
	CAMPUS VIRTUAL. MOODLE. DOCUMENTACION PROFESOR Creación y puesta en marcha de una empresa http://www.ipyme.org/publicaciones/creacionempresas.pdf				2019		
Director: Serrano Antón, Fernando	Fiscalidad internacional Manual de fiscalidad para las pymes http://www.camaras.org/publicado/estudios/manualespymes_499.html	CEF		978-84-454-2271-7	2013		
					2019		