



1. General information

Course: TAX STRATEGIES FOR SMALL SIZE BUSINESSES.**Type:** CORE COURSE**Degree:** 2341 - MASTERS DEGREE PROGRAMME IN BUSINESS INITIATIVE:
ANALYSIS AND STRATEGIES**Center:** 403 - FACULTY OF LAW AND SOCIAL SCIENCES OF C. REAL**Year:** 1**Main language:** Spanish**Use of additional
languages:****Web site:****Code:** 310777**ECTS credits:** 6**Academic year:** 2023-24**Group(s):** 20**Duration:** First semester**Second language:** Spanish**English Friendly:** Y**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

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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 |
| Director: Serrano Antón, Fernando | CAMPUS VIRTUAL. MOODLE. DOCUMENTACION PROFESOR Creación y puesta en marcha de una empresa http://www.ipyme.org/publicaciones/creacionempresas.pdf | | | | 2019 | |
| | Fiscalidad internacional | CEF | | 978-84-454-2271-7 | 2013 | |
| | Manual de fiscalidad para las pymes http://www.camaras.org/publicado/estudios/manualespymes_499.html | | | | 2019 | |
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