

**Taxation****2014/2015**Code: 102368  
ECTS Credits: 6

Degree	Type	Year	Semester
2501572 Administració i Direcció d'Empreses	OT	2	0
2501572 Administració i Direcció d'Empreses	OT	4	0

**Contact**Name: Stefan Felix Van Hemmen  
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Some groups entirely in English: Yes  
Some groups entirely in Catalan: Yes  
Some groups entirely in Spanish: No**External teachers**

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**Prerequisites**

Among the topics developed throughout the first courses in the Business Administration Graduate studies, the one which presents the highest affinity with the course on Taxation is Introduction to Accounting. This is basically due to the fact that around 60% of the course deals with the way corporate profits (income) are taxed. In most countries, the Tax on Income is based on an estimation of corporate income, which is derived from the annual accounting statements.

**Objectives and Contextualisation**

Understanding basic notions and practices in the taxation on businesses' activities:

- 1- Analyse the connection between essential accounting concepts (which capture business performance) with its taxation implications, and consider available corporate tax options.
- 2- Calculate the Tax Result after making the corresponding adjustments to the Accounting Result; this done, we will also calculate the Tax Base, after compensating the Tax Result for the possible losses suffered in the previous years.
- 3- Getting acquainted with the concept of legal applicable Tax Rate. Determining the Unadjusted Tax Due, which is obtained after the Tax Base is multiplied by the legal Tax Rate. Understanding the subsequent adjustments which are to be made until the definitive Tax Duty is determined (namely, the amount to be paid to, or to be returned by the Tax administration).
- 4- Those who are going to work in firms which develop their activities in different countries will benefit from a basic understanding of the possible interaction between different tax jurisdictions.
- 5- Gaining knowledge of the Value Added Tax, which in the European Union countries is the most important indirect tax. The analysis will fundamentally be focused on interior operations (i.e., between taxable persons who operate in the same jurisdiction).

6- The Doing Business project, an initiative developed by a private branch of the World Bank, will be very useful to put taxation in particular countries into an international perspective. This project has generated one of the most important and comprehensive databases in comparative taxation. Among other issues, available policy options will be connected with international corporate operations. In this regard, the relative weight of direct and indirect taxation across countries is a relevant issue, as it affects the location of the activities of international corporations.

## Skills

### Administració i Direcció d'Empreses

- Apply theoretical knowledge of finances to improve relations with sources of financing, identifying the different forms of financing and the advantages and disadvantages for the company and the providers.
- Capacity for independent learning in the future, gaining more profound knowledge of previous areas or learning new topics.
- Capacity for oral and written communication in Catalan, Spanish and English, which enables synthesis and oral and written presentation of the work carried out.
- Generate and transmit the information necessary for taking decisions at company headquarters level.
- Organise the work in terms of good time management, organisation and planning.
- Select and generate the information necessary for each problem, analyse it and take decisions based on that information.
- Show motivation for carrying out quality work and sensitivity to the consequences for the environment and society.
- Use of the available information technology and adaptation to new technological environments.
- Value ethical commitment in professional practice.

## Learning outcomes

1. A capacity of oral and written communication in Catalan, Spanish and English, which allows them to summarise and present the work conducted both orally and in writing.
2. Assess ethical commitment in professional activity.
3. Assess the usefulness of compatibility for potential users.
4. Capacity to continue future learning independently, acquiring further knowledge and exploring new areas of knowledge.
5. Demonstrate ethical behaviour in the preparation of financial statements.
6. Demonstrate motivation regarding the quality of the work performed and sensitivity regarding the consequences on the environment and society.
7. Identify economic transactions and the flows involved, in accordance with the norms of the general accounting plan.
8. Identify the decisions that can be made on the basis of accounting information.
9. Organise work, in terms of good time management and organisation and planning.
10. Select and generate the information needed for each problem, analyse it and make decisions based on this information.
11. Summarise the accounting information and present it in the form of annual accounts.
12. Use available information technology and be able to adapt to new technological settings.

## Content

- 1- Introduction.
- 2- Tax on Profits (I): the Tax Result.
- 3- Tax on Profits (II): the Tax Quote.
- 4- Tax on Profits (III): Special regimes.
- 5- Comparative Taxation and other topics.

6- Value Added Tax (I): Basic concepts.

7- Value Added Tax (II): Specialities.

## Methodology

Both theoretical and applied exercises will constitute the basis for the following activities:

A- Activities in classroom:

A1- Theory: 20 hours will be spent in classroom on concepts and definitions.

A2- Applied exercise resolution will imply 30 hours of face-to-face sessions.

Note: the methodology of the Doing Business project will be introduced as part of classroom applied sessions, to facilitate subsequent comparison between different legislations across countries.

B- Autonomous activities:

B1- The study of theoretical concepts will imply 18 hours of autonomous work.

B2- The resolution of applied exercises will imply 28 hours of autonomous work.

Note: Some sessions on Comparative Taxation will be held in the classroom.

C-Supervised activities:

C1- Theoretical autonomous activities will be complemented with 8 seminar (workshop like) hours, which will require one additional hour in assessment activities.

C2- Applied autonomous activities will be complemented with 12 seminar hours, which will require three extrahours in assessment activities.

C3- Students are expected to spend 30 hours to analyse the case study which will be developed in class.

## Activities

Title	Hours	ECTS	Learning outcomes
Type: Directed			
Sessions in class (Subjects 1 to 4)	34	1.36	7, 3
Sessions in class (Subjects 5 to 7)	16	0.64	
Type: Supervised			
Support sessions (Subjects 1 to 4)	37	1.48	
Support sessions (Subjects 5 to 7)	10	0.4	
Type: Autonomous			
Study of Subjects 1 to 4 and preparation for Part I assessment	31	1.24	7, 3
Study of Subjects 5 to 7 and preparation for Part II assessment	15	0.6	7, 3

## Evaluation

Two assessments will be held. In order to pass the course a minimum of 3.5 in each of the two assessments has to be obtained. A minimum average of 5 for the two assessments is also required. Only by NOT doing any of the assessments will the student obtain a "Not presented". During the last week of the semester a re-evaluation exam will be offered to those who, having obtained 3.5 or more in each assessment, have also achieved an average higher than 4, but lower than 5. As late as one week before this re-evaluation takes place, the students will be informed about the characteristics of the exam. The grade which can be obtained in the re-evaluation exam will be Pass or Not Pass. If it is 'Pass', the student will obtain a final grade of 5. If not, the student will obtain the same mark (i.e. the one previous to the re-evaluation).

## Evaluation activities

Title	Weighting	Hours	ECTS	Learning outcomes
Assessment I	60%	4	0.16	1, 4, 5, 8, 7, 6, 9, 10, 11, 12, 2, 3
Assessment II	40%	3	0.12	1, 4, 5, 8, 7, 6, 9, 10, 11, 12, 2, 3

## Bibliography

Spanish Tax norms ([www.aeat.es](http://www.aeat.es)):

- Tax on Profits Law
- Value Added Tax Law

World Bank Group and PricewaterhouseCoopers. Paying Taxes. The global picture.