

## Taxation

Code: 102368  
ECTS Credits: 6

Degree	Type	Year	Semester
2501572 Business Administration and Management	OT	4	0

## Contact

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## Use of Languages

Principal working language: spanish (spa)  
Some groups entirely in English: Yes  
Some groups entirely in Catalan: Yes  
Some groups entirely in Spanish: No

## 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, along with studies in Taxation developed by the OECD will be very useful to put local taxation into an international perspective. These institutions generate 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.

## **Competences**

- 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.
- Demonstrate initiative and work individually when the situation requires it.
- 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.
- Using accounting information as a tool for assessment and diagnosis.
- 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. Capacity to continue future learning independently, acquiring further knowledge and exploring new areas of knowledge.
4. Demonstrate initiative and work independently when required.
5. Demonstrate motivation regarding the quality of the work performed and sensitivity regarding the consequences on the environment and society.
6. Interpret financial indicators of an entity and understand the decisions that can be taken from their analysis
7. Organise work, in terms of good time management and organisation and planning.
8. Select and generate the information needed for each problem, analyse it and make decisions based on this information.
9. 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 issues.
- 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: 33 hours will be spent in classroom on concepts and definitions.

A2- Applied exercise resolution will imply 13 hours of face-to-face sessions.

Note: the methodology of the Doing Business project and the OECD 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 40 hours of autonomous work.

B2- The resolution of applied exercises will imply 40.5 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 5 seminar (workshop like) hours, which will require one additional hour in assessment activities.

C2- Applied autonomous activities will be complemented with 10 seminar hours, which will require three extrahours in assessment activities.

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

## Activities

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Sessions in class to prepare the final assessment	33	1.32	
Sessions in class to prepare the follow-up assessment	13	0.52	
Type: Supervised			
Support sessions to prepare the follow-up assessment	5	0.2	
Support to prepare the final assessment	10	0.4	
Type: Autonomous			
Study and preparation for the final assessment.	40	1.6	
Study of Subjects and preparation for the follow-up assessment	45.5	1.82	

## Assessment

Three groups of assessments must be submitted, with:

- . Non liberating midterm assessment or follow-up exercise: 25% of the overall mark.
- . Final exam: 35% of the overall mark.
- . Continuous assessment will count the remaining 40%.

In order to pass the continuous assessment, it will be necessary to attend classroom sessions regularly, as well as perform satisfactorily enough and deliver in due date in the classroom the activities previously announced by the lecturer.

In order to pass the course:

- A minimum of 3.5 in each of the assessments must be obtained.
- A minimum average of 5 for all the assessments is also required.

For those who have submitted all the assessments but have not reached the mark of 3.5 in one of them, the maximum overall mark will be 3.9.

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 group of assessments, have also achieved an average equal or higher than 3.5, but lower than 5. The exact date for the re-evaluation assessment will be programmed by the Faculty. 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).

Only when NOT completing one of the assessments will the student obtain a "Not evaluable".

#### Calendar of evaluation activities

The dates of the evaluation activities (midterm exams, exercises in the classroom, assignments, ...) will be announced well in advance during the semester.

The date of the final exam is scheduled in the assessment calendar of the Faculty.

"The dates of evaluation activities cannot be modified, unless there is an exceptional and duly justified reason why an evaluation activity cannot be carried out. In this case, the degree coordinator will contact both the teaching staff and the affected student, and a new date will be scheduled within the same academic period to make up for the missed evaluation activity" **Section 1 of Article 115. Calendar of evaluation activities (Academic Regulations UAB)**. Students of the Faculty of Economics and Business, who in accordance with the previous paragraph need to change an evaluation activity date must process the request by filling out an Application for exams' reschedule [https://eformularis.uab.cat/group/deganat\\_feie/application-for-exams-reschedule](https://eformularis.uab.cat/group/deganat_feie/application-for-exams-reschedule)

#### Grade revision process

After all grading activities have ended, students will be informed of the date and way in which the course grades will be published. Students will be also be informed of the procedure, place, date and time of grade revision following University regulations.

#### Retake Process

"To be eligible to participate in the retake process, it is required for students to have been previously been evaluated for at least two thirds of the total evaluation activities of the subject." Section 3 of Article 112 ter. The recovery (UAB Academic Regulations). Additionally, it is required that the student to have achieved an average grade of the subject between 3.5 and 4.9.

The date of the retake exam will be posted in the calendar of evaluation activities of the Faculty. Students who take this exam and pass, will get a grade of 5 for the subject. If the student does not pass the retake, the grade will remain unchanged, and hence, student will fail the course.

#### Irregularities in evaluation activities

In spite of other disciplinary measures deemed appropriate, and in accordance with current academic regulations, *"in the case that the student makes any irregularity that could lead to a significant variation in the*

grade of an evaluation activity, it will be graded with a 0, regardless of the disciplinary process that can be instructed. In case of various irregularities occur in the evaluation of the same subject, the final grade of this subject will be 0". **Section 10 of Article 116. Results of the evaluation. (UAB Academic Regulations).**

## Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Continuous assessment	40%	0	0	1, 3, 4, 6, 5, 7, 8, 9, 2
Final exam	35%	2	0.08	1, 3, 4, 6, 5, 7, 8, 9, 2
Non liberating midterm exam or follow-up exercise	25%	1.5	0.06	1, 3, 4, 6, 5, 7, 8, 9, 2

## Bibliography

1. Study case available in the Virtual Platform

2. Tax norms available at [www.aeat.es](http://www.aeat.es)

Complementary sources (in Spanish):

3. Albi Ibáñez, E. y otros (2016) Sistema Fiscal Español. Ariel. 6 Ed.

4. Martín Queralt, J. i altres (2015) Manual de Derecho Tributario. Parte especial. Ed. Thomson Aranzadi. 12a Ed.

5. Poveda Blanco, F. i A. Sánchez Sánchez (2013) Sistema Fiscal. Esquemas y Supuestos prácticos. Ed. Thomson Aranzadi. 23 Ed.

6. Gutiérrez Duarte, M.V., Marcos Alsina, S. & I. Mateos de la Nava (2013) Fiscalidad empresarial. Ed. Pirámide, 1a Ed.