

Taxation and Accounting

Code: 43630
ECTS Credits: 6

Degree	Type	Year	Semester
4315581 Advanced Accounting and Auditing	OB	1	1

Contact

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Use of Languages

Principal working language: spanish (spa)

Teachers

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Prerequisites

This subject pretends that the student know the most important appearances of the business taxation. In concrete study the taxation (tributary settlement) and his impact in the accounting of the most remarkable taxes in the life of the company, that is to say, tax on profit, VAT and other taxes in relation with the usual operations and the complex.

Objectives and Contextualisation

1. Analyse the relations between the accounting and the taxation in base to the tax on societies.
2. Calculate the countable result and the fiscal result in base to complex operations.
3. Determine the quota tributary
4. Accounting the tax of societies. Complex operations.
5. Elaborate the countable states linked with the information on the tax of societies
6. Make fiscal settlements of the tax on profit
7. Know the rule related with the VAT
8. Make fiscal settlements of the tax on the value added.
9. Analyse the special taxes to that are subject the companies

Competences

- Continue the learning process, to a large extent autonomously.
- Know the tax regime that applies to businesses and identify the differences between rules on accounting and taxation.

- Manage information efficiently, distinguishing that which is important for economic and financial decision-making.
- Prepare financial statements and reports for taxation, accounting and financial purposes.

Learning Outcomes

1. Continue the learning process, to a large extent autonomously.
2. Distinguish the temporary differences that affect tax assessments from those that only affect accounting.
3. Identify the differences between rules on accounting and taxation for the purposes of corporation tax assessments and their entry in financial statements.
4. Manage information efficiently, distinguishing that which is important for economic and financial decision-making.
5. Prepare complex corporation tax assessments and relate them to the information provided in the financial statements.
6. Prepare complex value-added tax assessments and relate them to the information provided in the financial statements.

Content

SUBJECT 1. The tax on societies

Nature and field of application of the Tax

Base Imponible

Debt Tributaria

Management of the Tax

Special fiscal diet of the companies of reduced dimension (SMEs)

Operations linked

Subject 2. APPEARANCES OF INTERNATIONAL CHARACTER OF THE RULE OF THE tax ON SOCIETIES

Fiscal residence

Applicable rule: bilateral agreements and Law of the Income tax of No Resident

The Agreements of Double Imposición

Brief introduction to the Law of the Income tax of No Resident

Methods to avoid the double imposición

Subject 3. Other taxes

Tax on Transmissions Patrimoniales and Juridical Acts Documented

Imposición Local

SUBJECT 4 THE TAX ON THE VALUE ADDED

Introducción

RegulaciOrn

Definition : Art. 1 Law, operations taxed:

Juridical nature

- Indirect tax
- Objective tax
- Real tax
- Instantaneous tax: it become operation by operation, but to formal effects:

General operation

- By the sales REPERCUTEN
- By the shopping BEAR
- SETTLEMENT: repercutido- supported

Fact imponible

To) Delivery of goods and provision of services, article 4 Law

- What understands by delivery of goods? Art. 8 law
- What understands by provision of services? Art. 11 Law
- Who are employers and professional? Art. 5 Law
- Space field of the tax, art. 3 Law
- To onerous title (like exception tax the autoconsumos, art. 9 Law))
- With usual or occasional character
- In the development of a business or professional activity

B) Acquisitions intracomunitarias of goods (art. 13 Law)

C) Imports (Art. 17 Law)

D) Operations no subject (art. 7 law)

And) Exemptions (art. 20 law)

- Full: external operations, Exports
- Limited: inner operations:

Place of realisation of the fact imponible

I become (ART. 75 Law)

BTakes imponible

Types impositivo (Arts 90 and 91)

Deductions

Lto rule of prorate, ART 102, 103, 104, 105, 106

Orbligaciones of the passive subjects, art. 164 law

Special diets, ART. 120 and ss law. THE NEW SPECIAL DIET OF THE CRITERION OF CASH

Methodology

The educational methodology will be based in a combination of three types of activities:

- Activity directed: theoretical classes and practical classes of resolution of problems.
- Activity supervised: consistent in the realisation of tutorial programme and the realisation of exercises
- Autonomous activity that divides in two parts:

- * Part of study by part of the student (readings, research of information, etc).

- * Autonomous activity in group devoted to the research of data and preparation of a report on the information that provides the memory of the annual accounts. Presentation and debate.

Activities

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Practical classes	10	0.4	6, 5
Theoretical sessions	27	1.08	2, 6, 5, 3
Type: Supervised			
Tutoring and monitorin work in exercises	6	0.24	6, 5
Type: Autonomous			
Exercices and writtings	30	1.2	6, 5
Search information	75	3	3

Assessment

The system of evaluation divides in 3 modalities:

- Presentation of practical cases: 40%
 - Exercise on VAT: 20% (Realisation of a global exercise that will deliver the last week before the final course)
 - Exercises on Imposed societies: 20% (To proposal of the professors. To deliver to measure that develop the temario)
- Participation and assistance in class: 10% (minimum assistance 75%)
- Final proof: 50%

The final proof will make to finals of January once finalised the regular classes.

Minimum note in the examination: 4 points (on 10 points)

Process of Recovery

"To participate in the process of recovery the students has to have been previously evaluated in a group of activities that represent a minimum of two third parts of the total qualification of the subject or module." Section 3 of the Article 112 ter. The recovery (Academic Rule UAB). The and the students have to have obtained a half qualification of the subject between 3,5 and 4,9. The proof of recovery will effect between 15 and 20 days after the final proof. The student that present and surpass it will approve the subject with a note of 5. In contrary case will keep the same note.

Irregularities in acts of evaluation

Without prejudice to other disciplinary measures that estimate timely, and in accordance with the normative valid academican, "in case that the student make any irregularity that can drive to a significant variation of the qualification of an act of evaluation, will describe with a 0 this act of evaluation, with independence of the disciplinary process that can instruct . In case that produce diverse irregularities in the acts of evaluation of a same subject, the final qualification of this subject will be 0". Section 10 of the Article 116. Results of the evaluation. (Academic rule UAB)

Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Cases and exercices	40%	0	0	6, 5, 4
Final exam	50%	2	0.08	2, 5, 3
attendance and participation in sessions	10%	0	0	1

Bibliography

General plan of Accounting (PGC), RD 1514/07, BOE of 20-11-07

- General plan of Accounting for small companies, RD 1515/07, BOE of 21-11-07
- RD 602/2016 BOE 17-12-16 by which modifies the PGC and the PGC PIMES. ICAC, October 2015.
- Other documents on countable reform of 2016
- Law of the Tax profit (companies).
- Law of the Tax on the value added.
- Regulation of the Tax on societies.

* Law 14/2013, of 27-9-13 of support to the emprendedores and to his internalización.

* General budgets of the state.

- Agency Tributaria. Available fiscal rule to www.aeat.es