

Business Tax Law and Labour Law

Code: 42994
ECTS Credits: 9

Degree	Type	Year	Semester
4313781 Enterprise Law	OB	0	2

The proposed teaching and assessment methodology that appear in the guide may be subject to changes as a result of the restrictions to face-to-face class attendance imposed by the health authorities.

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Use of Languages

Principal working language: spanish (spa)

Teachers

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Prerequisites

There are no previous requirements.

Objectives and Contextualisation

To obtain specialized knowledge in specific matters of taxation and labour law related to business.

Competences

- Communicate and justify conclusions clearly and unambiguously to both specialised and non-specialised audiences.
- Integrate knowledge of the law and of negotiation to make judgments in the business context.
- Seek out information in the scientific literature using appropriate channels, and use this information to formulate and contextualise a research topic in business law.
- Seek out, interpret and apply legal provisions related to tax, employment or penal matters within corporate activity, and any others in which a legal solution is needed for situations arising in the business context.
- Solve problems in new or little-known situations within broader (or multidisciplinary) contexts related to the field of study.
- Use acquired knowledge as a basis for originality in the application of ideas, often in a research context.
- Work in a team to create synergies in the workplace, in a coordinated, cooperative fashion.

Learning Outcomes

1. Communicate and justify conclusions clearly and unambiguously to both specialised and non-specialised audiences.

2. Explain the key elements of corporate responsibility in the field of employment and social security.
3. Formulate the main issues in decentralisation of production.
4. Identify the general aspects of corporate taxation, international taxation, taxation and business crises and restructuring, and special regularisation procedures.
5. Interpret regulations on employment and social security issues regarding company administrators, partners and managers.
6. Interrelate legal principles and negotiation techniques to assess matters of corporate taxation and employment law.
7. Seek out information in the scientific literature using appropriate channels, and use this information to formulate and contextualise a research topic in business law.
8. Solve problems in new or little-known situations within broader (or multidisciplinary) contexts related to the field of study.
9. Use acquired knowledge as a basis for originality in the application of ideas, often in a research context.
10. Work in a team to create synergies in the workplace, in a coordinated, cooperative fashion.

Content

Tax Law is focused in this Master in some specific issues related to business: taxation on business activity, international taxation, taxation related with restructuring and crisis situations of companies. Likewise, there is an introduction of the procedures of fiscal regularization.

As far as Labour Law is concerned, there is an analysis of some issues which are fundamental in the organization and dynamics of the companies. Thus, along with issues linked to new forms of business organization or globalization, there will be an opportunity to analyze how labor reform has affected the main labour institutions.

Methodology

Lecturers responsible for each group will plan at the beginning of the course the theoretical sessions and the most practical sessions where discussion seminars, practical cases, comments, text, etc. will be developed.

Activities

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Classroom lecturers	52	2.08	4, 2, 5, 6, 3, 8, 1, 9, 10
Type: Supervised			
Resolution of exercises	34	1.36	7, 4, 2, 5, 6, 3, 8, 1, 10
Type: Autonomous			
Personal study	87	3.48	7, 4, 5, 6, 8, 1, 10

Assessment

In relation to Corporate and international tax law, students, in addition to the activities of the classroom classes, will have to carry out a series of activities to assess their progress. These will be designed by the teaching team that teaches the module, consisting of:

- Carrying out practical activities designed by each teacher, from which a grade between 0 and 10 points will be obtained relative to the lessons taught. The value of this part will be 50% of the final grade.

- Carrying out a synthesis test, to be carried out on the date established in the calendar, which includes all the module's lessons. The qualification of this test will be between 0 and 10 points. The value of this part will be 50% of the final grade.

The activities in letter a) may be individual or in groups as the teacher considers. In both activities, the handling of the sources of law in the resolution of the proposed, the critical and commentary capacity of the legal-tax issues raised and the quality of the presentation made will be valued.

In relation to Labor law, after each session, various practical cases will be posted in the Moodle classroom, and one of them, which will be indicated, will be evaluable.

It will proceed at the same time that a work of the students must be delivered at the end of the course, on a subject that will be chosen at the beginning of the course, in order to carry out a research work, in order to work with legal texts of a labor and social nature.

Finally, there will be a final exam, similar to the practical ones made during the academic year.

REVIEW AND REEVALUATION

Once the evaluation has been communicated, a review may be requested so that the Professor explains to the student the applied criteria (art. 114.3 UAB academic regulations), without prejudice to the student's rights to challenge the grade.

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

The scheduling of the evaluation tests cannot be modified, unless there is an exceptional and duly justified reason why an evaluation act cannot be carried out. In this case, the people responsible for the degrees, after consulting the teachers and the affected students, will propose a new schedule within the corresponding school period (art. 115.1 Calendar of evaluation activities, UAB Academic Regulations)

To pass the course, the student must have participated in the three evaluation activities and have obtained at least a 3.5 in the final exam. To take the final exam, it is necessary to prove attendance to 90% of the classes.

Only the reevaluation of the test is possible (50%). The continuous assessment activities cannot be reevaluated, since their meaning is to check the knowledge progressively acquired throughout the course, notwithstanding that in case of illness or other eventualities an alternative solution may be found for the specifically affected student.

To retake the exam, student must have obtained at least a 3 in each of the three evaluation activities. Students who take the reevaluation exam may obtain a maximum grade of 7 in the subject.

Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Cases	25%	24	0.96	1
Resolution of exercises	25%	24	0.96	7, 4, 2, 5, 6, 3, 8, 9, 10
Theory and practical tests	50%	4	0.16	4, 2, 5, 6, 3, 8, 9

Bibliography

Labour law

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