

**Accountancy and Taxation**

Code: 102102  
ECTS Credits: 6

Degree	Type	Year	Semester
2501231 Accounting and Finances	OT	4	1

**Contact**

Name: Francesc Gomez Valls  
Email: francesc.gomez@uab.cat

**Use of Languages**

Principal working language: catalan (cat)  
Some groups entirely in English: No  
Some groups entirely in Catalan: Yes  
Some groups entirely in Spanish: No

**Teachers**

Jordi Rizo Gubianas

**Prerequisites**

It is highly recommended that the student has successfully:

- Introduction to the Accounting
- Financial Accounting I
- Financial Accounting II
- Taxation I

**Objectives and Contextualisation**

1. Know the basic concepts of the taxation business.
2. Analyse the relations between the accounting and the taxation in base to the tax on societies.
3. Calculate the accounting profit and the fiscal profit
4. Determine the tax rate.
5. Measurement and accounting of the tax of societies
6. Elaborate the accounting states with the information on the tax of societies
7. Know the tax documents to the settlement on tax of societies.
8. Know the rules related with the VAT
9. Measurement and accounting of VAT

## Competences

- Analysing, summarising and assessing information.
- Applying the essential principles of (banking an insurance) commercial law, as well as possessing notions of constitutional, civil, tax and labour law.
- Demonstrating a comprehension of the different legal, control and solvency standards issued by regulatory bodies affecting the several analysed accounting or financial processes.
- Organising the work, regarding order and planning.
- Students must develop the necessary learning skills to undertake further training with a high degree of autonomy.

## Learning Outcomes

1. Adapting the management to the legal standards of a company, trade and industry.
2. Analysing, summarising and assessing information.
3. Distinguish the essential principles and standards of commercial law.
4. Organising the work, regarding order and planning.
5. Prepare financial statements and reports for accounting, fiscal, financial and organizational purposes.
6. Providing a context for commercial law in the current and future society and other sectors (economy, sociology, etc.) of reality, as well as for its national, community and international scope.
7. Relating knowledge with the issues derived of the course of trade.
8. Students must develop the necessary learning skills to undertake further training with a high degree of autonomy.
9. Use the different criteria for registration and valuation established in the accounting rules.

## Content

### 1. Measurement and accounting of the tax profit.

- Concept and type of permanent differences
- Concept and type of temporary differences
- Accounting of the tax of societies profit
- Information to provide in the financial statement.

### 2. Tax of societies (I): Determination of the fiscal profit

- Entities affected by this tax.
- Main differences between the accounting rules and the taxation norms. Comparative of the accounting rules and the taxation norms.
- Calculation of the fiscal profit
- Documentation.

### 3. Tax of societies (II): Determination of the settlement on tax profit.

- Type tax
- Deductions
- Bonuses
- Treatment of the tax loss
- Documentation

#### 4. Tax on the Value added:

- Measurement and accounting of the tax on the value added
- Type of VAT
- Internal operations
- External operations

## Methodology

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

- Activity directed: theoretical classes and practical classes and of resolution of problems
- Activity supervised: realisation of tutorial and the realisation of exercises.
- Autonomous activity that divides in two parts:
  - a) Personal study (readings, research of information, etc.). Also it includes the realisation of exercises and additional cases.
  - b) Autonomous activity in group devoted to the research and prepare a written report

Tutorial program could be in seminary or on line.

The proposed teaching methodology may undergo some modifications according to the restrictions imposed by the health authorities on on-campus courses

Annotation: Within the schedule set by the centre or degree programme, 15 minutes of one class will be reserved for students to evaluate their lecturers and their courses or modules through questionnaires.

## Activities

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Practical classes	17.5	0.7	2, 5, 9, 7
Theoretical sessions	32	1.28	1, 2, 6, 3, 9, 8, 7
Type: Supervised			
Tutoring and monitorin work in exercices and writting	18	0.72	2, 5, 9, 4
Type: Autonomous			
Exercices and writtings	34.5	1.38	2, 9
Regulation study	33.5	1.34	1, 6, 3, 8, 7
Search information	10	0.4	2, 6, 8, 7

## Assessment

The estimation and follow-up of the students will take into 5 components as the following:

- Delivery of exercises and practical cases that the teacher will go indicating for the practical of the subjects: 5% of the note (work in group of 2 people)
- Delivery and presentation of a report (written report) accounting and tax of a company based in the tax information contained in financial report of the annual accounts: 20% of the note (work in group of two people)
- Partial test (NO LIBERATORY), based in the first part of the program. 20% of the note.
- Final exam. 50% of the note.
- Attendance and participation to the classes: 5% of the note

To do average has to get a minimum note of 5 points in all of the activities (except in the partial test). If a student does not realise or does not surpass the written report and the practical cases will not pass the subject.

A student who has not participated in any of the assessment activities will be considered "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).**

***The proposed evaluation activities may undergo some changes according to the restrictions imposed by the health authorities on on-campus courses.***

## Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Cases and exercises	5%	0.25	0.01	2, 3, 9, 4, 7
Final exam	50%	2.5	0.1	1, 2, 5, 9, 4, 7
Midterm exam	20%	1.5	0.06	1, 2, 5, 9
Writing report exposition	20%	0.25	0.01	2, 6, 4, 8, 7
attendance and participation in sessions	5%	0	0	2, 9, 7

## Bibliography

### BASIC BIBLIOGRAPHY:

- F.Gomez and other (2017): Ejercicios resueltos y comentados según el nuevo PGC. ACCID 2017
- Pla General de Comptabilitat (PGC), Real Decret 1514/07, BOE de 20-11-07
- Pla General de Comptabilitat per a PIMES, Real Decret 1515/07, BOE de 21-11-07.
- Real Decret 602/2016 BOE 17-12-16 pel que es modifica el PGC i el PGC PIMES. ICAC 10/2015
- Real Decret 1/2021 BOE 30-01-21 pel que es modifica el PGC i el PGC PIMES
- Others documents about accounting rules.
- Llei de l'impost de Societats.
- Reglament de la Llei de l'Impost de Societat.
- \* Ley 14/2013, de 27-9-13 de apoyo a los emprendedores y a su internalización.
- \* Presupuestos generales de l'estat.
- \* Real Decreto-ley 8/2020, de 17 de marzo, de medidas urgentes extraordinarias para hacer frente al impacto económico y social del COVID-19
- \* Real Decreto-Ley 18/2020, BOE 13-05-20, de medidas sociales en defensa del empleo.
- \* Real Decreto-Ley 19/2020, BOE 27-05-20, por el que se adoptan medidas complementarias en materia agraria, científica, económica, de empleo y Seguridad Social y tributarias para paliar los efectos del COVID-19
- \* Real Decreto-Ley 21/2020, BOE 10-06-20 de medidas urgentes de prevención, contención y coordinación para hacer frente a la crisis sanitaria ocasionada por el COVID-19.

### ON LINE:

- Agencia Tributaria. Normativa fiscal disponible a [www.aeat.es](http://www.aeat.es)

## Software

Sabi Data base

Excel