

Degree programme	Type	Course
Accounting and Finances	OP	4

Contact lecturer

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Teaching staff

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Group languages

You can consult this information at the [end](#) of the document.

Prerequisites

It is highly recommended that the student has successfully:

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

Objectives

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

Learning outcomes

- CM41 (Prepare financial statements and reports for accounting, tax, financial and organisational purposes.) Prepare financial statements and reports for accounting, tax, financial and organisational purposes.
- CM42 (Determine the economic-financial situation of a company.) Determine the economic-financial situation of a company.
- KM28 (Describe the current tax laws regulating the basic tax system in the field of business: Personal Income Tax; Corporate Income Tax; Non-Resident Income Tax; Transfer Tax and Stamp Duty; Value Added Tax.) Describe the current tax laws regulating the basic tax system in the field of business: Personal Income Tax; Corporate Income Tax; Non-Resident Income Tax; Transfer Tax and Stamp Duty; Value Added Tax.

Contents

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

Learning activities and methodology

Title	Hours	ECTS	Learning outcomes
Regulation study	33.5	1.34	KM28
Exercices and writings	34.5	1.38	CM41, CM42, KM28
Tutoring and monitorin work in exercices and writting	18	0.72	CM41, CM42, KM28
Theoretical sessions	32	1.28	KM28
Search information	10	0.4	CM41, CM42, KM28
Practical classes	17.5	0.7	CM41, CM42, KM28

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.

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.

Assessment

Continuous assessment activities

Title	Weight	Hours	ECTS	Learning outcomes
Midterm exam	20%	1.5	0.06	CM41, CM42, KM28
Individual case	10%	0	0	CM41, CM42, KM28
Final exam	50%	2.5	0.1	CM41, CM42, KM28
Cases and exercises in group and clase participation	5%	0.25	0.01	CM41, CM42, KM28
Writting report exposition in group	15%	0.25	0.01	CM41, CM42, KM28

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: 15% 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.
- Individual case: 10% 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, the individual case and the practical cases will not pass the subject.

Un alumno se considera que está "No evaluable" en la asignatura cuando no se tengan evidencias de evaluación. En esta asignatura se considerara no evaluable cuando no haya participado en ninguna de las actividades de evaluación. Por tanto, se considera que un estudiante que realiza alguna componente de evaluación continuada ya no puede optar a un "No 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

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 4.8.

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).**

This subject does not offer the option for comprehensive evaluation

In this subject, the use of Artificial Intelligence (AI) technologies is not allowed in any of its phases. Any work that includes fragments generated with AI will be considered a lack of academic honesty and may lead to a partial or total penalty in the grade of the activity, or greater sanctions in serious cases.

The completion of assessment activities is subject to the provisions set out in this course guide and in the "[Policy of the School of Economics and Business on the Detection of Irregularities during Assessment Activities](#)", which regulates the conditions under which assessment tasks are conducted and the procedures applicable in cases where indications of irregularities are detected. Students are encouraged to consult the policy.

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 modfica 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.
- * Pressupostos generals 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

Software

Sabi Data base

Excel

Course groups and languages

The information provided is provisional until November 30. After this date, you will be able to consult the language of each group through this [link](#). To access the information, you will need to enter the course CODE

Type of teaching	Group	Language	Semester	Shift
(TE) Theory	50	Catalan	first semester	afternoon
(PAUL) Classroom practices	501	Catalan	first semester	afternoon