



Teachers' guide – summary sheet

Initial Identification details:

Title:	Degree in Business Management & Administration		
Faculty/School:	Economics & Business Sciences		
Course subject:	Spanish Taxation System		
Type (3):	Basic Teaching	Credits ECTS:	- 6
Year / Semester (4):	Second Year-4th semester	Code (1):	7129
Subject (2):	Law		
Module (2):	Tools of business management and human development		
Language (5):	Spanish		
Total Number of hours undertaken by pupil (6):	150		

Brief description of the course (7):

The course of the tax system has as its object the study of the essential elements of taxation and some of the principal figures of the Spanish tax system, giving special importance to those taxes that affect the activity of businesses.

Prior Knowledge (8):

That corresponding to the Degree

General objective (9)

Study the basic concepts that affect whatever tax, to analyze subsequently each one of them, studying in depth the three most important taxes of the Spanish tax system: personal Income Tax, Value Added Tax (Sales tax), and Corporation Tax; in this manner the student will form a global vision of the taxation system which should serve as a guide in business management and a solid base from which to deepen their understanding of other taxation issues.

Skills / Abilities:

General (10):

Ability to manage companies for the service of people and society, seeking quality as a competitive advantage
Develop a creative and enterprising attitude
Capacity for critical and reflexive thought
Ethical commitment in the workplace
Capacity for analytical and synthetic thought
Develop oral and written communication skills in both native and a foreign language
Capacity for self-learning
Ability to meet objectives and resolve problems
Leadership skills

Specific (10):

Know how to apply the basic principles of law that affect the company and the relationship of people with the company.
Capacity for putting knowledge into practice
Identify the mission of the university
Develop the criteria needed for the resolution of problems and taking of decisions in both the professional and personal arenas.
Cultivate an attitude of intellectual restlessness and of searching out of the truth in all aspects of life.
Develop the skills of mental rigour
Identify the technical vocabulary related to the distinct disciplines
Identify own process of personal development and the means required to reach such development, organizing an action plan to secure it.
Cultivate attitudes of leadership and social responsibility in one's personal and professional development.

Brief index to subjects (12):

I. Introduction to the Spanish Tax System: basic concepts
II. Personal Income Tax
III. Corporation Tax
IV. Value Added Tax (Sales Tax)

Teaching Activities (13) (Approximate % as a function of total credits, considering solely those activities where the student's presence is required and that these represent between 30% and 40%)

Theory classes:	30%
Practical Classes:	60%
Workshops/Labs/Presentations:	10%
Others:	0%
Total:	100%

Evaluation system:

Examinations:	60%
Assistance and participation:	5%
Course work:	30%
Others:	5%
Total:	100%

Specifics of evaluation (14):

A system of continuous assessment will be used, applying the following weights to calculate the final grade: assistance and participation will represent 5%; resolution of practical cases, elaboration and presentation of projects, amongst others, 35%; the written exam 60%.

Basic bibliography (15):

ALBI, E. (2009). Sistema Fiscal Español I y II. Ed. ARIEL, Barcelona
GONZALO, L. (2008). Sistema Impositivo Español. Estatal, Autonómico y Local, Ed. Dykinson, Madrid
MORENO, C. y PAREDES, R. (2008). Fiscalidad Individual y Empresarial. Ejercicios Resueltos. Ed. Cívitas, Madrid

- (1) Code of the course
- (2) Description as per the Verified Memorandum
- (3) May be either: Basic Teaching, Obligatory, Optional, External Practices, or Final Degree Work.
- (4) May be either: First Year - 1st semester and (or) 2nd semester; Second Year - 3rd semester and (or) 4th semester; Third Year - 5th semester and (or) 6th semester; Fourth Year – 7th semester and (or) 8th semester.
- (5) The language in which the course will be taught
- (6) The total number of hours that the student will dedicate to the course. Being approximately twenty-five hours for each ECTS, accounting for all activities.
- (7) Between three and five phrases that summarize the description of the course.
- (8) Corresponds to those recommendations to aid taking the course. A brief recommendation is written. If they are not required, one specifies "those corresponding to the degree".
- (9) Set out the general objective of the course, writing a sole objective.
- (10) The skills as set out in the Verified Memorandum along with the abbreviations corresponding to each of them
- (11) One can add various other skills that are not in the Verified Memorandum and which the teacher deems relevant
- (12) The main thematic blocks of the course
- (13) In this case neither tutorials nor evaluations are included. Only those activities where the student is present.
- (14) Explain the process of evaluation that has been set out previously in percentages with three brief phrases
- (15) Three to ten references should be detailed.

