

# Bachelor Degree in Business Administration and Management and Business Transformation

**Course:** Tax Law

**Subject:** Law

**Credits:** 6 ECTS

**Program:** Bachelor

**Modality:** On-Site

**Year:** Third

**Semester:** First

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## 2. Presentation

The subject is organized in three large blocks -ten themes in total-, which serve to introduce the student to the initiatory knowledge of the fiscal theme from an economic point of view. The first of these describes the basic elements of the economy's behaviour in the public sector, while the other two focus on the tax typology. In a more general way in the second and more detailed in the third where it is deepened on the elements that compose the taxation on the income of natural persons (IRPF) and legal persons (IS), as well as taxes on wealth (ISD and IBI) and consumption (VAT).

Through the study of the subject matter, ADE students receive very useful and necessary training to be able to orient themselves better in the field of tax obligations, a topic that is vital in today's world, at both personal and professional levels. In fact, taxation is one of the central axes in the management of any business organization, having a direct relationship with the profitability and sustainability over time of the entity.

## 3. Learning outcome of the degree

- RAT1 - The graduate will be able to recognize the tasks of the different functional areas within a company or organization, taking into account previous theoretical learning about business structures.
- RAT2 - The graduate will identify the moral and ethical principles related to legal and social responsibility, derived from business action through theoretical learning of the regulations that apply to companies.
- RAT3 - The graduate will be able to identify economic, environmental, political, sociological and technological factors at the local, national and international levels and their impact on organizations through research-based learning in business environments.
- RAT4 - The student will describe the techniques of management in the development of business organizations by means of different written tests.
- RAT5 - The graduate will describe the characteristics of the institutions and procedures of the Spanish and European legal system and their impact on the business environment, by means of a written or oral test.
- RAT7 - The student, after completing the Degree, will be able to identify the HR principles and practices of organizations through real-world case study learning

- RAT8 - The graduate will be able to provide a detailed description of the principles of occupational risk assessment as well as the action plans required to implement them in a company.
- RAT9 - The student will be able to provide clear and precise explanations of any knowledge/information, both orally and in writing, in Catalan, Spanish and a third language, particularly English.
- RAT10 - The student will be able to apply digital technologies (at the right time) in his/her field of expertise.
- RAT13 - The graduate will be able to analyze the economic operations of companies, which have been carried out in the financial markets.
- RAT14 - The graduate will be able to apply in an effective way the principles of quality management and continuous improvement of organizations by means of a simulation of the implementation of a quality system in a company.
- RAT15 - The graduate will be able to analyze the possible solutions to a legal problem in the business environment.
- RAT16 - The graduate will be able to understand the economic-financial information of business entities and institutions in relation to their environment.
- RAT17 - After completing the degree, the graduate will be able to apply techniques to analyze and solve problems in changing business environments through the implementation of challenges and problem-solving methods.
- RAT18 - The student will be able to provide innovative, creative and entrepreneurial solutions in professional situations.
- RAT19 - The student will be able to evaluate the sustainability and social impact of the proposals presented, with ethical, environmental and professional responsibility.
- RAT20 - The student will be able to apply the gender perspective in the professional tasks.
- RAT24 - After completing the degree, the student will be able to design projects for IT services and systems in all business fields.
- RAT25 - The graduate will be able to prioritize the operational tasks of the different functional areas of a company or organization.

## 4. Learning outcomes of the subjects

- RAM1 - The student will be able to explain assertively the fundamental concepts of civil and commercial law, its sources and principles of hierarchy in a presentation to a peer review committee.
- RAM2 - The student will be able to correctly interpret the applicable regulations for the development of the managerial functions of each business area through learning based on legal research.
- RAM3 - The student will be able to accurately develop strategies and practices to adopt regulatory compliance reference frameworks in a business organization.
- RAM4 - The student will be able to interpret clearly relevant data for the issuance of

judgments that include a reflection on relevant social, scientific or ethical issues.

- RAM5 - The student will be able to explain assertively legal information to both a specialized and non-specialist audience through oral presentations to cross-sectional committees.
- RAM6 - The student will be able to properly infer the importance of the Law as a regulatory system of social relations through collaborative work.
- RAM7 - The student will be able to correctly interpret labor standards and their application to planning, industrial and commercial strategies through practical group work.
- RAM8 - The student will be able to correctly apply the legal system in business activities through a simulation of normative application to a company.

## 5. Contents

The subject is organized in three large blocks -ten themes in total-, which serve to introduce the student to the initiatory knowledge of the fiscal theme from an economic point of view.

The first of these describes the basic elements of the economy's behaviour in the public sector, while the other two focus on the tax typology. In a more general way in the second and more detailed in the third where it is deepened on the elements that compose the taxation on the income of natural persons (IRPF) and legal persons (IS), as well as taxes on wealth (ISD and IBI) and consumption (VAT). It will address the following topics:

- Economy and Public Sector
- The budget of the Public Sector
- Government revenue
- Taxation and equity
- Tax incidence
- Taxation and efficiency
- Taxation of personal income
- Taxation of company income
- The Taxation of Wealth
- The taxation of consumption
- The General Tax Act
- Tax management
- Income taxes of tax payers
- Corporation tax
- Value added tax
- International taxation
- Application through examples and exercises of Corporate Social Responsibility to ensure a better sustainable community and continuity in awareness of its importance.

## 6. Methodology

Learning outcomes developed	Teaching methodology	Training activities
Knowledge	Master class	Teacher's presentations
	Instructional sessions	Student's presentations
	Tutoring	Meetings for the resolution of doubts
	Learning based on readings	Reading and analysis of documents
Skill	Learning based on projects	Problem solving
	Learning based on audio-visual	Audiovisual analysis
	Case-based learning	Search and processing of information. Problem solving
Competence	Project-based work	Reporting Submissions of reports or papers

## 7. Evaluation

Evaluation system	Weight
Continuous evaluation: exercises, problems, reporting, papers, case studies	40 %
Mid-term exam	20 %
Final exam	40 %

When computing the final grade, the on-going activities (participation, in-class quizzes, seminar cases and group projects, midterm exam) will be weighted only if the final exam grade is equal to or greater than 4.0. Therefore, to obtain a passing course grade, the final exam grade must be equal to or greater than 4.0. If the final exam grade is less than 4.0, the final exam grade becomes the final course grade, irrespective of the other grades. Students must take the final exam if they want to receive a quantitative course evaluation. Students who do not sit the final exam will receive a "No Show" overall course grade.

"The maximum grade that students may obtain on the revaluation tests [...] shall be 5,0. In addition, "the grade of the revaluation tests will, in any case, constitute the final grade of the subject". Thus, only those students who having completed the partial exam, the final exam and have completed 100% of the activities of continuous assessment of the subject, are suspended (final grade of the subject less than 5) will be entitled to the exam."

**Single Evaluation:** The single assessment consists of a single examination equivalent to 100% of the grade of the subject. The exam, and therefore the subject, is passed with a grade of 5 out of 10 in this final test.

To benefit from the single assessment, it is necessary to send the teacher a written request during the first 15 working days of the course.

## 8. Bibliography

### 8.1 Basic bibliography

- Derecho Financiero y Tributario - 2020 - 31ª edición de Juan Martín Queralt, Carmelo Lozano Serrano, José Manuel Tejerizo López y Gabriel Casado. Editorial Tecnos. ISBN: 9788430979738

### 8.2 Complementary bibliography

- Melville's Taxation: Finance Act 2019, 25th Edition, Melvielle, Pearson, 2019