

Academic Year: ( 2019 / 2020 )

Review date: 10-06-2019

Department assigned to the subject:

Coordinating teacher: BAEZ MORENO, ANDRES

Type: Electives ECTS Credits : 3.0

Year : 1 Semester : 2

**STUDENTS ARE EXPECTED TO HAVE COMPLETED**

It is strongly recommended for the students to have completed "Sistema Tributario español" "Régimen Fiscal de la Empresa" or a course with a similar content.

**COMPETENCES AND SKILLS THAT WILL BE ACQUIRED AND LEARNING RESULTS.**

## Basic competences

CB7 That students know how to apply the knowledge acquired and their ability to solve problems in new or unfamiliar environments within broader (or multidisciplinary) contexts related to their area of study

CB8 That students are able to integrate knowledge and face the complexity of formulating judgments based on information that, being incomplete or limited, includes reflections on social and ethical responsibilities linked to the application of their knowledge and judgments

CB9 That the students know to communicate their conclusions and the knowledge and last reasons that sustain them to specialized and non-specialized public in a clear and unambiguous way

## General competences

CG1 Acquire the ability to locate, extract, and analyze information from multiple sources, and to form a reasoned opinion that can be defended in written or oral form to different audiences.

CG3 Acquire the ability to submit written reports orally to both the members of your team and your clients.

CG5 Ability to solve problems, from the analysis of data and structured or unstructured information, which may involve the management of databases, or information systems and business management. General

CG6 Acquire the ability to work in organized and structured work teams where each member is responsible for a part of which must subsequently inform the rest of the team.

CG7 Ability to diagnose potentially complex real problems by integrating and applying knowledge of different subjects. General

CG8 Acquire the ability to direct the search and learning of any new situation autonomously.

CG9 Ability to work in changing areas and to anticipate new situations.

## Specific competences

CE5 Capacity to apply tax legislation and identify the implications that differences between such legislation and accounting legislation generate on the financial statements (for example, recognition of deferred tax assets and liabilities).

CE10 Ability to understand the concept of risk and its different types to be able to manage it, and relate it to the different corporate structures (financial and non-financial).

CE15 Capacity to implement measures that guarantee the independence of the auditor through the development of values and ethical commitment.

**DESCRIPTION OF CONTENTS: PROGRAMME**

SUBJECT: International Corporate Taxation

1. The rationale of corporate taxation. Introduction to cross-border problems.
2. Tax Base: book-tax conformity and deviations from accounting rules and principles.
3. Depreciations, impairments and allowances. Provisions and Contingent Liabilities.
4. Transfer pricing.
5. Relief for double taxation.
6. Anti-avoidance rules in Corporate Income Taxation.

## 7. Special Regimes: Consolidation, Mergers.

### LEARNING ACTIVITIES AND METHODOLOGY

AF3 Theoretical practical classes  
AF5 Tutorials  
AF6 Group work  
AF7 Individual student work  
AF8 Partial and final exams

Code activity	Nº Total hours	Nº Hours Presencial	% Student's presence
AF3	21	21	100%
AF5	24	6	25%
AF6	27	0	0%
AF7	25	0	0%
AF8	3	3	100%
TOTAL SUBJECT	90	30	33%

### ASSESSMENT SYSTEM

SE1 Participation in class  
SE2 Individual or group work carried out during the course  
SE3 Final exam

System of Evaluation	Minimum weight (%)	Maximum weight (%)
SE1	5%	20%
SE2	20%	45%
SE3	40%	70%

**% end-of-term-examination:** 70  
**% of continuous assessment (assignments, laboratory, practicals...):** 30