

Academic Year: (2020 / 2021)

Review date: 06-07-2020

Department assigned to the subject: Public State Law Department

Coordinating teacher: GONZALEZ-CUELLAR SERRANO, MARIA LUISA

Type: Electives ECTS Credits : 3.0

Year : 1 Semester : 2

REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

Legal aspects of the creation of companies and accounting and finance for new business projects, completed during the first quarter.

OBJECTIVES

Matter provides both global and detailed insight into the tax system in relation to the new business activities. The most important tax figures for the implementation review underway of an entrepreneurial project, analyzing in detail the main of them: economic activities in personal income tax, corporate tax and value added tax.

-Ability to develop a business activity that is consistent with the legal and institutional framework, identifying the most relevant legal aspects related to the creation of companies and the most efficient solutions to the problems that may arise in this regard.

-Ability to critically analyze public policies of promotion of entrepreneurial activity, being able to make efficient use of support mechanisms made available of the entrepreneur by public institutions.

-Ability to critically analyze cases of real companies and extract from them conclusions relevant to business practice.

DESCRIPTION OF CONTENTS: PROGRAMME

Introduction: the taxation of business activities.

Taxes levied on the Constitution and setting up a new company

The taxation of income from economic activities physical persons income tax.

Taxation of companies: tax.

The taxation of SMEs in tax.

Indirect taxation:

Value added tax

Special taxes

The taxation of the company's international activities: import, community system of VAT VAT, import duties

LEARNING ACTIVITIES AND METHODOLOGY

Class activities

(a) lectures:

Methodology: Master classes with audiovisual and computer support, in which the main concepts of matter develop and bibliography is provided to complement the learning of students.

(b) practical classes:

Methodology: Class discussion of case studies in which the different analyzed figures taxable studied in the matter, which will be distributed in advance to students for preparation as a team and its resolution in writing.

(c) examination:

Methods: Written examination of practical character for its resolution in writing in the classroom.

Personal work of the student:

(a) case studies:

Methodology: Resolution, on an individual basis, of so-called practical in which students will have to apply the knowledge acquired in the theoretical classes to business practices.

(b) study:

Methodology: Study autonomous from the students.

ASSESSMENT SYSTEM

The following evaluation mechanisms are established to verify the acquisition by students of the competencies established for the subject:

Participation and discussion in class of practical cases: 10

Resolution in writing of case studies: 40

Final examination of practical character: 50

% end-of-term-examination:	50
-----------------------------------	----

% of continuous assessment (assignments, laboratory, practicals...):	50
---	----