

## End of LLM project

Academic Year: ( 2022 / 2023 )

Review date: 11-01-2023

Department assigned to the subject: Public State Law Department

Coordinating teacher: BAEZ MORENO, ANDRES

Type: Master Final Project ECTS Credits : 6.0

Year : 1 Semester : 0

## REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

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## OBJECTIVES

## SKILLS THAT THE STUDENT ACQUIRES WITH THIS SUBJECT

Acquiring knowledge that provides a solid theoretical basis and enhances originality when developing and/or applying ideas.

That the students know how to apply the knowledge acquired in the resolution of problems in little known or multidisciplinary environments.

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

Students should be able to communicate both their conclusions and the arguments behind them to specialized and non-specialized audiences in a clear and unambiguous manner.

Students should possess the learning skills to enable them to continue studying in a largely self-directed or autonomous manner.

Acquisition of a complete knowledge of the essential principles that govern the Spanish tax system.

Ability to identify, interpret, apply and critically analyze legal and doctrinal texts referring to tax matters.

Ability to solve highly complex legal problems related to tax matters.

Ability to prepare legal reports on tax-related problems, with an orderly structure and solid legal arguments.

Acquisition and/or consolidation of learning skills that allow the student to continue in the future with the study of regulation in tax matters.

Justification of the planning of complex realities that require legal arguments and solutions in application of tax regulations.

Obtaining and managing information on tax matters, through the use and management of specialized databases and other telematic tools.

Active intervention in interdisciplinary teams to achieve common objectives.

Capacity to interrelate and solve the problems posed in a real practical scenario that allows simulating and identifying the critical points that exist in the application of tax regulations to the different cases in which several taxes or tax obligations converge.

Ability to prepare, present and defend adequately in public a Master's Final Project, original and rigorous, related to one or more of the subjects of the degree.

## LEARNING RESULTS ACQUIRED BY THE STUDENT

Resolution of a complex case in which different tax figures and procedures studied throughout the course are related.

## DESCRIPTION OF CONTENTS: PROGRAMME

The master's thesis will consist of solving a complex case that includes all the subjects studied during the Master. To facilitate its realization, it will be resolved in two phases:

- a) The first one in which the issues of the case that have been studied in the first semester (IRPF, IS, etc.) are worked on. This first phase is prepared from December to the beginning of March and is defended before a court in the first days of March.
- b) A second phase in which students must solve the entire case, integrating the work done in the first phase.

The working groups will be the same for both phases.

#### LEARNING ACTIVITIES AND METHODOLOGY

Preparation and presentation of the end-of-master's work, consisting of the resolution of a general case covering all the subject matter seen during the course.

#### ASSESSMENT SYSTEM

- Written assignment: 30%
- Thesis oral defence: 70%

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