

Academic Year: (2023 / 2024)

Review date: 09-06-2021

Department assigned to the subject: Public State Law Department

Coordinating teacher: IBAÑEZ GARCIA, REBECA JUDITH

Type: Electives ECTS Credits : 3.0

Year : 2 Semester : 1

OBJECTIVES

Basic skills

Own and understand knowledge that can provide a base or opportunity to be original in development I application of ideas, often in a context of research (nb6).

Let students know to apply the acquired knowledge and ability to problem-solving in new environments or little known in wide (or multidisciplinary) contexts related to their field of study (CB7)

Students to be able to integrate knowledge and deal with the complexity of formulating judgments from information which, being incomplete or limited, including reflections on the social and ethical responsibilities linked to the application of their knowledge and judgements (CB8)

The students know how to communicate its findings and knowledge and latest reasons underpinning them public specialised and non-specialised in a way clear and unambiguous (CB9)

That students have learning skills which allow them to continue studying in a way that will be largely self-directed or autonomous (CB10)

General competences (CG No.)

CG1 possess, understand and develop skills that make it possible to apply academic expertise acquired in grade to the changing reality lawyers face that to avoid injury, risk or conflict related to entrusted interests or his practice before courts or public authorities and advisory functions.

CG7 know identify conflicts of interest and learn the techniques for its resolution, establish the scope of professional secrecy and confidentiality, and preserve the independence of criteria.

CG 9 know and apply in practice the organizational, management and business environment of the profession of lawyer, as well as its legal framework associative, tax, labour and protection of personal data.

CG10 develop skills and abilities for the choice of the correct strategy for the defense of the rights of clients taking into account the requirements of the various fields of professional practice.

Specific competences (EC number)

EC 1 knowledge of the different jurisdictional, your organization, and target area of competence by reason of matter and territory, as well as of the different procedures that they are proceeding.

CE 10 capacity to advise and defend citizens regard criminally relevant facts, understanding the analysis of legal problems, the risk assessment and decision-making professionals, and in particular by:

CE 10.1. Knowledge of the conceptual and legal regime of basic substantive penal institutions

CE 10.3. The ability to draw up, in accordance with its formal demands, writings of the forensic and litigation practice relating to criminal matters

EC 13 capacity to perform the exercise of the legal profession in the business field from a preventive perspective of conflicts, analysis of legal problems, the risk assessment and the adoption of professional decisions, and in particular

13.1 CE advising for the Constitution and liquidation if

13.2 CE advising for the realization of commercial contracts

13.4 CE advice on corporate taxation in accordance with accounting principles

13.7 CE consulting specialized in sectors of general economic interest

13.8 CE the expert advice in the field of the financial sector

CE 13.9 advice aimed at the respect of free competition

CE 13.10 counselling for international transactions

CE 13.12 the expert advice regarding economic facts that may be criminally relevant

CE 14 capacity to carry out the general practice of law from a preventive perspective of conflicts

DESCRIPTION OF CONTENTS: PROGRAMME

1. the different taxation of economic activity according to the mercantile form adopted.

2. taxation of economic activities in the personal income tax:

The qualification of incomes of economic activities. The incomes excluded from assessment. Methods of determination. Affection heritage.

Economic activities in income taxation: methods for the determination of the tax base.? The connection with VAT.
 Economic activities in income taxation: tax, accounting and registration obligations.? The new regulation of billing.
 Payments on account.
 3. taxation of economic activities in the IS: structure and delimitation of the taxable transactions. Taxable persons.
 The tax base: concept and definition legal.? The accounting profit as a starting point for the determination of the basis
 in direct estimate
 The tax Base: settings?
 Share deductions.
 Special regimes: the international fiscal transparency.?
 Special arrangements: special arrangements for mergers, divisions, transfers of assets and exchanges of values.?
 Formal obligations.

LEARNING ACTIVITIES AND METHODOLOGY

Training activities of the subject indicating its content credits ECTS-hours and attendance (limit the number of training activities up to a maximum of 15)
 Taking into account that students in their training as well as in the common module of the curriculum have acquired a solid theoretical background, in the credits of specialization can be be dispensed with to a greater extent the traditional Masterclass articulating the teaching in each subject from case studies, for whose resolution will provide in advance specific materials. This will allow the students to confront real practical problems, in different areas of specialization, whenever it will be necessary to return to content theorists as raised cases must be complemented by a detailed study of each particular discipline by students so that they can overcome the various subjects of agreement with the evaluation criteria that will be described below.
 For each of the optional subjects of 3 ECTS, to integrate 15 ECTS, the workload is the following:
 Hours theory: 20 h.
 Convenient hours: 10 h.
 Hours work of the student and other activities: 45 h

Educational methodologies (limit the number of training methodologies to a maximum 15)
 For each subject will be provided to the students a compendium of case studies to the start of the course that must be be resolved according to a detailed schedule. Each lesson It shall be accompanied by specific readings (doctrinal documents, case-law or resolutions administrative); all this will be without prejudice to that teacher make a small introduction theoretical at the beginning of each session to locate you fundamental problems and locate them within the unit of content in each case concerned.

ASSESSMENT SYSTEM

In accordance with the practical nature of the training activities and methodologies teachers in boosting credits will be given special weight continuous assessment (60). The same will be developed from the participation of the students in class (grade 10) and partial examinations scheduled and carried out without prior announcement (50 of the rating)
 The final exam will consist of a type test, no less than 20 questions and will result in 40 of the note.
 All this in accordance with legislation at all times.
 If the continuous assessment system is not followed, which requires attendance at 90% of the sessions, the final mark in both ordinary and extraordinary sessions will be obtained on 60% of the final exam.

% end-of-term-examination:	40
% of continuous assessment (assignments, laboratory, practicals...):	60