



## Teaching Guide

| Identifying Data    |   |        |                         |           | 2023/24 |
|---------------------|---|--------|-------------------------|-----------|---------|
| Subject (*)         | Income Tax System and Company Taxation  |        | Code                    | 660G01043 |         |
| Study programme     | Grao en Relacións Laborais e Recursos Humanos (Coruña)  |        |                         |           |         |
| Descriptors         |   |        |                         |           |         |
| Cycle               | Period  | Year   | Type                    | Credits   |         |
| Graduate            | 1st four-month period   | Third  | Optional                | 6         |         |
| Language            |   |        |                         |           |         |
| Teaching method     | Face-to-face  |        |                         |           |         |
| Prerequisites       |   |        |                         |           |         |
| Department          | Empresa   |        |                         |           |         |
| Coordinador         | Escourido Calvo, Manuel   | E-mail | manuel.escourido@udc.es |           |         |
| Lecturers           | Escourido Calvo, Manuel   | E-mail | manuel.escourido@udc.es |           |         |
| Web                 | www.erlac.es  |        |                         |           |         |
| General description | O principal obxectivo da materia é proporcionar ao alumno o coñecemento básico do sistema fiscal español que lles permita afrontar o problema tributario da actividade empresarial. O tema comeza cos conceptos básicos de tributación, a estrutura tributaria do sistema tributario español e o seu especial impacto na actividade empresarial. Nunha segunda parte da materia, impartiranse os principais impostos que afectan a actividade empresarial en España (Actividades económicas en IRPF, Imposto sobre sociedades e IVE), tanto desde o punto de vista do Dereito Tributario como aplicados a mediante a resolución de diferentes supostos prácticos. |        |                         |           |         |

## Study programme competences

| Code | Study programme competences   |
|------|---|
| A1   | Marco normativo regulador das relacións laborais.   |
| A4   | Dirección e xestión de recursos humanos.  |
| A16  | Asesorar e/ou xestionar en materia de emprego e contratación laboral.   |
| A24  | Aplicar técnicas e tomar decisións en materia de xestión de recursos humanos (política retributiva, de selección...).   |
| A27  | Asesoramento a organizacións sindicais e empresariais, e aos seus afiliados.  |
| A31  | Aplicar os coñecementos á práctica.   |
| B1   | Resolución de problemas.  |
| B2   | Capacidade de análise e síntese.  |
| B3   | Capacidade de organización e planificación.   |
| B4   | Capacidade de xestión da información.   |
| B5   | Toma de decisións.  |
| B6   | Comportarse con ética e responsabilidade social como cidadán e como profesional.  |
| B8   | Razoamento crítico.   |
| B9   | Traballo en equipos.  |
| B10  | Recoñecemento á diversidade e á multiculturalidade.   |
| B12  | Motivación para a calidade.   |
| B13  | Adaptación a novas situacións.  |
| B14  | Aprendizaxe autónomo.   |
| C3   | Utilizar as ferramentas básicas das tecnoloxías da información e as comunicacións (TIC) necesarias para o exercicio da súa profesión e para a aprendizaxe ao longo da súa vida. |
| C5   | Entender a importancia da cultura emprendedora e coñecer os medios ao alcance das persoas emprendedoras.  |
| C6   | Valorar criticamente o coñecemento, a tecnoloxía e a información dispoñible para resolver os problemas cos que deben enfrontarse.   |

## Learning outcomes

| Learning outcomes | Study programme competences |
|-------------------|-----------------------------|
|                   |                             |



|  |                                      |  |                |
|--|--------------------------------------|--|----------------|
| Capacity for technical representation in the administrative and procedural field and defense before the courts in administrative economic matters. Decision making. Critically evaluate the knowledge, technology, and information available to solve the problems they face.  | A1<br>A4<br>A16<br>A24<br>A27<br>A31 | B1<br>B2<br>B3<br>B4<br>B5<br>B6<br>B8<br>B9<br>B10<br>B12<br>B13<br>B14 | C3<br>C5<br>C6 |
| Work in multidisciplinary teams; Ability to collaborate from the labor department of the organization with the economic-financial-tax department for the design of multi-temporal strategies.  | A1<br>A16<br>A24<br>A27<br>A31       | B1<br>B2<br>B3<br>B4<br>B12<br>B13<br>B14                                | C3<br>C5<br>C6 |
| Select and manage tax information and documentation that allows knowing the consequences of decisions in the field of the company and the workplace. Advice to trade union, business and fourth sector organizations, as well as affiliates / members. Apply the knowledge to practice and to carry out a critical analysis of situations and decisions to be made by the different economic agents participating in Labor Relations. Capacity for analysis and synthesis. | A1<br>A4<br>A16<br>A24<br>A27<br>A31 | B1<br>B2<br>B3<br>B4<br>B5<br>B12<br>B13<br>B14                          | C3<br>C5<br>C6 |

| Contents   |  |
|--|--|
| Topic  | Sub-topic  |
| UNIT 1. Public Income and basic tax concepts. General tax law. Spanish tax system. | <p>Concept and classes of public income.</p> <p>Tax: concept, elements and classification.</p> <p>Introduction to the Spanish tax system.</p> <p>State, Autonomous and Local Taxes.</p>  |
| UNIT 2. Personal Income Tax (IRPF) and the taxation of economic activities.        | <p>General aspects of the tax.</p> <p>Definition, valuation and taxation of the different types of income.</p> <p>The regimes for determining net income.</p> <p>Personal aspects of personal income tax.</p> <p>Calculation, settlement and presentation.</p> |
| UNIT 3. The Corporation tax.   | <p>Justification and structure of the tax.</p> <p>Economic activity, financial accounting and its relationship with Corporation Tax.</p> <p>Determination of the tax base.</p> <p>Exemptions, bonuses, rates ...</p> <p>The settlement of the tax.</p>         |



|   |  |
|---|--|
| UNIT 4. The Value Added Tax (VAT).                  | <p>Concept and scope of application.</p> <p>The taxable event: delivery of goods and provision of services.</p> <p>Non-subject and exempt operations.</p> <p>Determination of the tax base: input VAT and output VAT.</p> <p>Tax rates.</p> <p>Intra-community acquisitions of goods.</p> <p>The fee.</p> <p>Deductions and refunds.</p> |
| UNIT 5. Taxation, Company and HR and LR Department. | <p>Tax planning elements and processes.</p> <p>Flexible compensation plans.</p>  |

| Planning  |   |                      |                               |             |
|---|---|----------------------|-------------------------------|-------------|
| Methodologies / tests   | Competencies  | Ordinary class hours | Student?s personal work hours | Total hours |
| Guest lecture / keynote speech  | A1 A4 A16 A24 A27<br>A31 B1 B2 B3 B4 B5<br>B6 B8 B9 B10 B12<br>B13 B14 C3 C5 C6 | 21                   | 24                            | 45          |
| Objective test  | A31 B1 B2 B3 B4 B12<br>B14  | 2                    | 15                            | 17          |
| Problem solving   | A1 A4 A16 A24 A27<br>A31 B1 B2 B3 B4 B5<br>B6 B8 B9 B10 B12<br>B13 B14 C3 C5 C6 | 20                   | 30                            | 50          |
| Personalized attention  |   | 11                   | 0                             | 11          |
| (*)The information in the planning table is for guidance only and does not take into account the heterogeneity of the students. |   |                      |                               |             |

| Methodologies                  |   |
|--------------------------------|---|
| Methodologies                  | Description   |
| Guest lecture / keynote speech | Oral presentation complemented with the use of audiovisual media and the introduction of some questions addressed to students, in order to transmit knowledge and facilitate learning.  |
| Objective test                 | Written test used for the evaluation of learning that can combine different types of questions: multiple choice with error penalty (ask a question in the form of a direct question or incomplete statement with several options or answer alternatives of which only one is valid), essay (questions of a certain length in writing in which it is valued that the expected answer is given, combined with the ability to reason (argue, relate, etc.). It can also be constructed with a single type of any of these questions. |
| Problem solving                | Solving practical questions in application of the theoretical knowledge developed.  |

| Personalized attention |             |
|------------------------|-------------|
| Methodologies          | Description |
|                        |             |



|  |   |
|--|---|
| Problem solving<br>Objective test<br>Guest lecture /<br>keynote speech | <p>Aimed at reinforcing certain aspects of students' autonomous learning by monitoring and supervising different programmed activities.</p> <p>The tutorials are individual, so prior contact with the teacher is necessary to reserve the corresponding time slot.</p> <p><b>ATTENTION TO DIVERSITY:</b></p> <p>The subject may be adapted to students who require the adoption of measures aimed at supporting diversity (physical, visual, auditory, cognitive, learning or related to mental health). If this is the case, they should contact the services available at the UDC/in the center: within the official deadlines stipulated prior to each academic semester, with the Diversity Attention Unit (<a href="https://www.udc.es/cufie/ADI/support_students/">https://www.udc.es/cufie/ADI/support_students/</a>); failing that, with the ADI tutor from the Faculty of Humanities.</p> |
|--|---|

| Assessment                        |   |  |               |
|-----------------------------------|---|--|---------------|
| Methodologies                     | Competencies  | Description  | Qualification |
| Problem solving                   | A1 A4 A16 A24 A27<br>A31 B1 B2 B3 B4 B5<br>B6 B8 B9 B10 B12<br>B13 B14 C3 C5 C6 | Solving practical questions in application of the theoretical knowledge developed.   | 40            |
| Objective test                    | A31 B1 B2 B3 B4 B12<br>B14  | Written test used for the evaluation of learning that can combine different types of questions: multiple choice with error penalty (ask a question in the form of a direct question or incomplete statement with several options or answer alternatives of which only one is valid), essay (questions of a certain length in writing in which it is valued that the expected answer is given, combined with the ability to reason (argue, relate, etc.)). It can also be constructed with a single type of any of these questions. | 50            |
| Guest lecture /<br>keynote speech | A1 A4 A16 A24 A27<br>A31 B1 B2 B3 B4 B5<br>B6 B8 B9 B10 B12<br>B13 B14 C3 C5 C6 | Attendance and participation in the theoretical sessions.  | 10            |

|                     |
|---------------------|
| Assessment comments |
|---------------------|



1st Opportunity Evaluation. In the development of the practical part (teamworks / projects) (mark of 40%), the following will be evaluated: application of the theoretical bases, quality of presentation, precision and clarity of presentation and quality of the answers, primary and secondary sources used and bibliographic review. For the evaluation of the theoretical part, a multiple choice test (multiple object test) (mark of 50%) with several answer alternatives will be used, where errors will reduce the score to avoid the "lottery effect". The formula is  $NOTE = (\text{correct answers} \times 1) - (\text{errors} / k - 1)$ , with  $k =$  number of answer options. Net points earned are transferred to a rating on a scale of 0 to 10. Part-time dedication and academic exemption (attendance exemption): in the case of students with part-time dedication and academic exemption of attendance exemption, the Moodle and MS Teams platforms will be used, as well as email as the main communication vehicle. content management, tutorials and homework delivery. At the beginning of the course, a specific calendar of dates compatible with their dedication will be agreed, but they will have the same obligation to carry out activities and attend any type of evaluation test as full-time students. Except for the dates approved by the Faculty Council in which the objective test corresponds, for the rest of the tests a specific calendar of dates compatible with their dedication will be agreed at the beginning of the course. The evaluation process for the 2nd opportunity is exactly the same as for the 1st opportunity: the practical grade (obtained in the works / projects) is saved and @alumn @ will take a new multiple choice exam, with identical characteristics to those described above. In the event of an extraordinary call, the evaluation will only be with multiple choice tests (multiple choice test) (mark 100%) with several answer alternatives, where errors will subtract score based on the formula  $NET\ POINTS = (\text{correct answers} \times 1) - (\text{errors} / k - 1)$  with  $k =$  number of answer options. Net points earned are transferred to qualification on a scale of 0 to 10. The student who, being enrolled, has not participated in the different evaluation activities (continuous/practical and/or exam/test) established for the academic year will be considered as "Not presented" (NP). PLAGIARISM/COPY. The fraudulent performance of the tests or evaluation activities will directly imply the qualification of failure (0) in the matter in the corresponding call, thus invalidating any qualification obtained in all the evaluation activities for the extraordinary call.

### Sources of information

|                      |  |
|----------------------|--|
| <b>Basic</b>         | - ( ).<br>* Gabinete jurídico CEF (2018). Fiscalidad de las personas jurídicas. CEF* Albi Ibáñez, E (2010). Sistema Fiscal Español, Tomos I y II . Ariel* Varios (2019). Todo Sociedades. CISS* Martinez Lopez, Rodado Ruiz, Delgado Rodriguez (2018). Introducción a la fiscalidad de la empresa. Ed. Universitaria R. Areces* AGENCIA TRIBUTARIA ESPAÑOLA. www.agenciatributaria.es - Manuales prácticos de IRPF, IS e IVA - Ley General Tributaria. A bibliografía anterior, así como outra complementaria, atópase dispoñible na BIBLIOTECA VIRTUAL DO CENTRO á cal se pode acceder coas claves propias no link: <a href="http://www.erlac.es/es/estudiantes-acceso/">http://www.erlac.es/es/estudiantes-acceso/</a> ou ben é de libre disposición, sobre todo na web da Axencia Tributaria Española |
| <b>Complementary</b> |  |

### Recommendations

#### Subjects that it is recommended to have taken before

Business and Economics/660G01007

Accounting /660G01026

#### Subjects that are recommended to be taken simultaneously

Accounting /660G01026

Administrative Law /660G01028

#### Subjects that continue the syllabus

Introduction to Law/660G01001

#### Other comments



To help achieve an immediate sustained environment and meet the objective of action number 5: "Healthy and sustainable environmental and social teaching and research" of the Green Campus Ferrol Action Plan the delivery of documentary work in this area will be requested in virtual format and / or computer support (delivery will be made via moodle or email, in digital format without the need to print them). If it is necessary to make them on paper: plastics will not be used, double-sided prints will be used, recycled paper will be used, the printing of drafts will be avoided and the importance of ethical principles related to the values of sustainability in personal and professional behaviors should be taken into account. The full integration of students / teachers with functional diversity will be facilitated. As stated in the various regulations applicable to university teaching, the gender perspective must be incorporated in this subject (non-sexist language will be used, bibliography by authors of both sexes will be used, male and female students will be encouraged to participate in class...). Work will be done to identify and modify prejudices and sexist attitudes and influence the environment to modify them and promote values of respect and equality. Situations of discrimination based on gender must be detected and actions and measures will be proposed to correct them.

(\* )The teaching guide is the document in which the URV publishes the information about all its courses. It is a public document and cannot be modified. Only in exceptional cases can it be revised by the competent agent or duly revised so that it is in line with current legislation.