



Universidad de Jaén

FACULTY OF SOCIAL AND LEGAL SCIENCES

Business taxation

2024-2025

Grado en Administración y dirección de empresas
Grado en Administración y Dirección de Empresas / Bachelor's Degree in Business
Administration and Management





- Acceso Mayores 40
- Guías docentes UJA
- Horarios de tutorías
- Llamamientos PAU
- Movilidad (Coordinador)
- P.O.D.
- Solicitud bilingüismo

Syllabus 2024-25 - 11113004 - Business Taxation (Fiscalidad empresarial)

- Caption
- Level 1: Tutorial support sessions, materials and exams in this language
 - Level 2: Tutorial support sessions, materials, exams and seminars in this language
 - Level 3: Tutorial support sessions, materials, exams, seminars and regular lectures in this language

Back Full version (Spanish) English

DEGREE: Grado en Administración y dirección de empresas (11113004)
FACULTY: FACULTY OF LAW AND SOCIAL SCIENCES
DEGREE: Grado en Administración y dirección de empresas (11123004)
FACULTY: FACULTY OF LAW AND SOCIAL SCIENCES
ACADEMIC YEAR: 2024-25
COURSE: Business Taxation

SYLLABUS

1. COURSE BASIC INFORMATION

NAME: Business Taxation
CODE: 11113004 (*)
LANGUAGE: English
ECTS CREDITS: 6.0
YEAR: 4
ACADEMIC YEAR: 2024-25
LEVEL: 3
SEMESTER: PC

2. LECTURER BASIC INFORMATION

NAME: CÁRDENAS GARCÍA, PABLO JUAN
DEPARTMENT: U110 - ECONOMIA
FIELD OF STUDY: 225 - ECONOMÍA APLICADA
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WEBSITE: <https://www.ujaen.es/departamentos/economia/contactos/cardenas-garcia-pablo>
ORCID: <https://orcid.org/0000-0002-1779-392X>
LANGUAGE: -
LEVEL: 3

3. CONTENT DESCRIPTION

- * Economic effects of taxes on companies.
- * Direct tax applicable to business profits.
- * Indirect tax applicable to companies.
- * Local and regional resources.
- * Fiscal factors and economic activity.

INDIRECT TAX APPLICABLE TO COMPANIES (VAT)

- Introduction
- Taxable Event and Exemptions
- Taxpayers
- Impact of the tax
- Tax accrual
- Taxable base
- Tax rate
- Deductions and refunds
- Special regimes

Tax management

4. COURSE DESCRIPTION AND TEACHING METHODOLOGY

The content of the classes will have, fundamentally, a pronounced practical profile in which examples, exercises and real situations will be used that help to understand the theoretical contents of the subject.

In this sense, it is intended that, in the final part of the subject, the student becomes familiar with the economic-financial information used by companies in the management and settlement of Value Added Tax (VAT): self-assessment models, balances of sums and balances, general ledgers, invoice books, etc.

Students with special educational needs should contact the Student Attention Service (Servicio de Atención y Ayudas al Estudiante) in order to receive the appropriate academic support

5. ASSESSMENT METHODOLOGY

The methodology and activities of the subject are aimed at achieving the results of learning linked to the competences of the subject: R8, R9, R10 and R11.

Regardless of the hours assigned in the academic calendar between theory and practice, the subject

It will have an eminently practical approach, in which the knowledge of the subject will be approached through examples, exercises and real situations that allow to establish the knowledge imparted throughout

of the semester.

In addition, in order to facilitate the study of the subject, the virtual teaching platform provided by de UJA will be used. In this virtual space students are able to consult all the documentation of the subject, being at the same time a tool for the reception and delivery of practical cases.

6. BOOKLIST ([Access the bibliography in the Library catalog](#))

MAIN BOOKLIST:

- Manual Práctico de IVA. Edition: 2020. Author: Agencia Tributaria. Publisher: AEAT.
 ■ **Notes:** [https://www.agenciatributaria.es/static_files/AEAT/Contenidos_Comunes/La_Agencia_Tributaria/Segmentos_Usuarios/Empresas_y \(Library\)](https://www.agenciatributaria.es/static_files/AEAT/Contenidos_Comunes/La_Agencia_Tributaria/Segmentos_Usuarios/Empresas_y_Library)
- Manual Práctico de IVA (2023). Edition: 2023. Author: Agencia Tributaria. Publisher: AEAT.
 ■ **Notes:** Disponible en: [https://sede.agenciatributaria.gob.es/Sede/manuales-practicos.html \(Library\)](https://sede.agenciatributaria.gob.es/Sede/manuales-practicos.html)
- Manual Práctico de IVA (2022). Edition: 2022. Author: Agencia Tributaria. Publisher: AEAT.
 ■ **Notes:** Disponible en: [https://sede.agenciatributaria.gob.es/Sede/manuales-practicos.html \(Library\)](https://sede.agenciatributaria.gob.es/Sede/manuales-practicos.html)
- Manual Práctico de IVA (2024). Edition: 2024. Author: Agencia Tributaria. Publisher: AEAT.
 ■ **Notes:** Disponible en: <https://sede.agenciatributaria.gob.es/Sede/manuales-practicos.html>

ADDITIONAL BOOKLIST:

- Guía fiscal [Recurso Electrónico] : teoría, práctica, fórmulas y esquemas del sistema tributario español María Luisa Fernández de Soto Blass.. Edition: -. Author: Fernández de Soto Blass, María Luisa.. Publisher: Dykinson ([Library](#))
- Sistema fiscal español Emilio Albi Ibáñez. Edition: 21ª ed. rev. y puesta al día. Author: Albi Ibáñez, Emilio 1945-. Publisher: Ariel ([Library](#))

7. SUSTAINABLE DEVELOPMENT GOALS

Reducción de las desigualdades

DETAILED INFORMATION

Inequality is a social and economic problem that has been the subject of debate for decades. In this regard, the tax system can play an important role in reducing inequality since taxes, in addition to financing essential public services such as education or health, can also be used to redistribute wealth.

8. VIRTUAL / CLASSROOM TEACHING SCENARIO

There are no changes with regard to the original course syllabus.

9. VIRTUAL TEACHING SCENARIO

▪ BRIEF DESCRIPTION OF CHANGES IN CONTENTS AND/OR COMPETENCES (Please describe the changes introduced with regard to the original teaching guide)
There are no changes with regard to the original course syllabus.
▪ CHANGES IN TEACHING METHODOLOGY (Please describe the changes introduced with regard to the original teaching guide)
Through institutional mail and Google's Hangout Meet platform, attention is maintained to students.
▪ CHANGES IN TRAINING ACTIVITIES (Please describe the changes introduced with regard to the original teaching guide)
There are no changes with regard to the original course syllabus.
▪ CHANGES IN ASSESSMENT METHODOLOGY (Please describe the changes introduced with regard to the original teaching guide)
Online evaluation. Marks written by means of test applications with the available telematic resources. It will be possible to capture images and eventual recording during the online exam by the teachers.
▪ TEMPORAL PLANNING (Please describe the changes introduced with regard to the original teaching guide)
There are no changes with regard to the original course syllabus.
▪ RESOURCES AND FACILITIES (Please describe the changes introduced with regard to the original teaching guide)
Google's Hangouts Meet application and the use of institutional email.

DATA PROTECTION CLAUSE (on line exams)

Institution in charge of data processing: Universidad de Jaén, Campus Las Lagunillas, s/n, 23071 Jaén

Data Protection Delegate: dpo@ujaen.es

Purpose: In accordance with the Universities Law and other national and regional regulations in force, carrying out exams and assessment tests corresponding to the courses students are registered in. In order to avoid frauds while sitting the exam, the exam will be answered using a videoconference system, being able the academic staff of the University of Jaén to compare and contrast the image of the person who is answering the exam with the student's photographic files. Likewise, in order to provide the exam with evidential content for revisions or claims, in accordance with current regulation frameworks, the exam will be recorded and stored.

Legitimacy: compliance with legal obligations (Universities Law) and other national and regional regulations currently in force.

Addressees: service providers who are the owners of the platforms where the exams are carried out and with whom the University of Jaén has signed the corresponding data access contracts.

Storage periods: those established in current in force regulations. In the specific case of exam videoconference recordings, not before the examination records and transcripts are closed or the exam can still be reviewed or challenged.

Rights: you can exercise your right of access, amendment, cancellation, opposition, suppression, limitation and portability by sending a letter to the postal or electronic address indicated above. In the event that you consider that your rights have been violated, you may submit a complaint to the Andalusian Council for Transparency and Data Protection www.ctpdandalucia.es

CLASS RECORDING CLAUSE PERSONAL DATA PROTECTION

Person in charge: Universidad de Jaén, Paraje Las Lagunillas, s/n; Tel.953 212121; www.ujaen.es

Data protection delegate (DPO): TELEFÓNICA, S.A.U. ; Email: dpo@ujaen.es

Procedure aim: To manage proper recordings of teaching sessions with the aim of facilitating learning process under a multimodal and/or online teaching

Period for record storage: Images will be kept during legal term according to regulations in force

Legitimacy: Data will be managed according to legal regulations (Organic Law 6/2001, December 21, on Universities) and given consent provided by selecting corresponding box in legal admission documents

Data recipients (transfers or assignments): Any person allowed to get access to every teaching modality

Rights: You may exercise your rights of access, rectification, cancellation, portability, limitation of processing, deletion or, where appropriate, opposition. To exercise these rights, you must submit a written request to the Information, Registration and Electronic Administration Service of the University of Jaen at the address above, or by e-mail to the address above. You must specify which of these rights you are requesting to be satisfied and, at the same time, you must attach a photocopy of your ID card or equivalent identification document. In case you act through a representative, legal or voluntary, you must also provide a document that proves this representation and identification. Likewise, if you consider that your right to personal data protection has been violated, you may file a complaint with the Andalusian Data Protection and Transparency Council www.ctpdandalucia.es

Campus Las Lagunillas s/n | 23071 - Jaén

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