

Course Syllabus

Name of course/module: Tax Systems

Year: 2

Code: P954001203

Coordinating professor: Leticia Poole Derqui

Degree program: Business Administration

School: Social Science

Languages: English and Spanish

The mission of Universidad Europea de Madrid is to offer its students a holistic education, helping them become leaders and professionals capable of responding effectively to the needs of today's global world, adding value within their career fields, and contributing to social advancement through their entrepreneurial spirit and ethical integrity. We also strive to create and transfer knowledge through applied research, thus making our own contribution to progress and putting ourselves at the forefront of intellectual, scientific, and technological development.

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1. Basic information on the course/module

ECTS	6 ECTS
Credit type	
Language	ENGLISH AND SPANISH
Delivery mode	PRESENIAL, SEMIPRESENIAL
Trimester/Semester	T5,T6/C4

2. Presentation and contents of the course.

The intend of this course is to understand the main figures of a country tax system and the global trends on taxation.

The content of this course comprehends the following topics:

Topic 1: Public income and taxes.

Topic 2: Personal Income Tax: design and economic assessment.

Topic 3. Corporate Income Tax: design and economic assessment.

Topic 4. Consumption Tax: design and economic assessment.

Topic 5. Tools and methods of Tax Planning.

3. Competencies and learning outcomes

Core competencies:

- CB2: That students know how to apply their knowledge to their job or vocation in a professional way and have the skills that can be demonstrated through the elaboration and defense of arguments and the solving of problems within their studies field.
- CB3 – Students must have the ability to gather and interpret relevant data (usually within their area of study) to make judgments that include a reflection on relevant issues of a social, scientific or ethical nature.
- CB5 - Students must develop the skills needed to accomplish posterior studies with a high degree of autonomy.

Cross-curricular competencies:

- CT4 - Capacity of analysis and synthesis: ability to decompose complex situations in their constituent parts; ability to evaluate other alternatives and perspectives to find ideal solutions. The synthesis tries to reduce the complexity in order to understand better and / or solve problems.
- CT5: Students must develop the ability to apply the concepts learned into practice, using the knowledge acquired in the academic environment to situations very similar to those of the profession they are preparing for.
- CT13: Problem solving: Students must have the ability to find a solution to a blurred question or a complicated problem without predefined solution that hinders achieving the goals.
- CT15: Responsibility: Ability to accomplish self-assigned and third party commitments when accomplishing a task and try to reach a set of objectives within the learning process. Ability that is within every subject to recognize and accept the consequences of a deed freely chosen.

Specific competencies:

- CE12: Ability to analyze, integrate and assess information out of the economic environment that is needed to make decisions.
- CE20: Ability to select the best financial and tax planning options to be applied in the markets and companies where the activity is developed, as well as to apply the different available tools to its management.

Learning outcomes:

- LO1: Identification of the different tax structures of the public sector and of the principle taxation figures of any country.
- LO2: Identification and critical analysis of the current trends of tax systems in a context of globalization and internationalization.
- LO3: Planning and decision- making optimizing the use of tax incentives established in fiscal laws.

The table below shows the relation between the competencies developed during the course and the envisaged learning outcomes:

Competencies	Learning outcomes
	LO1

CB2, CB3, CB5, CT4, CT5, CT13, CT15, CE12, CE 20	LO2
CB2, CB3, CB5, CT4, CT5, CT13, CT15, CE12, CE 20	LO3

The following table shows how the different types of activities are distributed and how many hours are assigned to each type:

Type of educational activity	Number of hours
Classroom Lectures (type A)	30 h
Case analysis and problem solving (type B)	30 h
Preparation of reports and writings (type C)	10 h
Autonomous Work (type D)	35 h
Tutorial (type E)	5 h
Oral Presentation of papers (type F)	05 h
Knowledge Tests (type G)	05 h
Group activities (type H)	30h
Total hours	150 h.

To develop the competencies and achieve the learning outcomes, you will have to complete the activities indicated in the table below:

Learning outcomes	Learning activity	Type of educational activity	Content
LO1	Activity 1 Activity 2 Activity 3 Activity 4 Activity 5 Activity 6	Type A Type B Type C Type D Type F Type G	Topic 1 –
LO2	Activity 7 Activity 8 Activity 9 Activity 10 Activity 11 Activity 12 Activity 13	Type a Type B Type C Type D Type E Type F Type H	Topic 2
LO3	Activity 14 Activity 16 Activity 17 Activity 18	Type D Type B Type E Type H	Topic 3 Topic 4 Topic 5

When you access the course on the *Virtual Campus*, you'll find a description of the activities you have to complete, as well as the deadline and assessment procedure for each one.

4. Monitoring and assessment

The following table shows the assessable activities, their respective assessment criteria, and the weight each activity carries towards the final course grade.

Assessable activity	Assessment criteria	Weight (%)
Knowledge tests	Determined in the exam paper	40%
Case analysis and problem solving (type B)	<ul style="list-style-type: none"> Content This focuses on how well the student has fulfilled the task, in other words, if they have done what they were asked to do. Communicative Achievement This focuses on how 	30%

	<p>appropriate the writing is for the task.</p> <ul style="list-style-type: none"> • Organisation This focuses on the way the student puts together the piece of writing, in other words, if it is logical and ordered. 	
Papers written	<ul style="list-style-type: none"> • Content This focuses on how well the student has fulfilled the task, in other words, if they have done what they were asked to do. • Communicative Achievement This focuses on how appropriate the writing is for the task. • Organisation This focuses on the way the student puts together the piece of writing, in other words, if it is logical and ordered. 	20%
<i>Oral presentations</i>	Performance observation	10%

When you access the course on the *Campus Virtual*, you'll find a description of the activities you have to complete, as well as the deadline and assessment procedure for each one.

4.1. First exam period

To pass the course in the First exam period you should reach a weighted global mark of 5, which would suppose obtaining 50 % of the subject.

Nevertheless, to apply for this weighting, it is compulsory that at least you obtain an average of 5 points on 10 in the part corresponding to the FINAL EXAM. In case of not getting this qualification, you will have to take another exam in the Second Exam Period. The subject will be qualified in the First Exam Period as FAILED.

If you do not get a mark which equals or overcomes 50 % of the subject, or do not reach a qualification of 5 on 10 in the Final Exam, you will be qualified in the First Exam Period as "FAILED", due to the continuous assessment. In consequence, you will have to pass another exam during the Second Exam Period.

Attendance: the students have to justify, at least 50 % the attendance to the classes. They will have to use the technological system of the University, or the system of control determined by the teacher, for accrediting their daily attendance. The above-mentioned

4.2. Second exam period

To pass the course in the second exam period you should reach at least a mark of 5 points in the Exam. If your global mark is inferior to 5 because you failed in individual activities, you will have to do the activities that your teacher will indicate.

5. Bibliography

Here is the recommended bibliography:

- Main books:
 - Public Finance; authors: Rosen and Gayer;
 - Economics of the Public Sector; authors: Stiglitz, Rosengard.

Others : extended bibliography will be included in the Virtual Campus website.

6. How to communicate with your professor

Whenever you have a question about the content or activities, don't forget to post it to your course forum so that your classmates can read it.

You might not be the only one with the same question!

If you have a question that you only want to ask your professor, you can send him/her a private message from the *Campus Virtual*. And if you need to discuss something in more detail, you can arrange an advisory session with your professor.

It's a good idea to check the course forum on a regular basis and read the messages posted by your classmates and professors, as this can be another way to learn.

7. Study recommendations

When you study at university, you need to plan and be consistent from the first week. It's very useful to exchange experiences and opinions with professors and other students, as this will help you develop core competencies such as flexibility, negotiating skills, teamwork, and, of course, critical thinking.

To help you, we recommend using a general method of study based on the following points:

- Study systematically and at a steady pace.
- Attend class and regularly check the course forum on the *Campus Virtual* so that you keep up to date with what's happening.
- Participate actively in the course by sharing your opinions, doubts and experiences relating to the topics covered and/or suggesting new topics of interest for discussion.
- Read the messages posted by your classmates and/or professors.

Active participation in physical and virtual classroom activities is of special interest and academic value. You can participate in many different ways: asking questions, giving your opinion, doing all the activities your professor suggests, taking part in collaborative activities, helping your classmates, etc. This way of working requires effort, but it will help you get better results as you develop your competencies.



Annexes with detailed information on the *Campus Virtual*