



COURSE DATA

DATA SUBJECT

Code: 35815
Name: Business taxation
Cycle: Undergraduate Studies
ECTS Credits: 4.5
Academic year: 2026-27

STUDY (S)

Degree	Center	Acad. year	Period
1313 - Degree in Business Management and Administration	Facultat d'Economia	3	First quarter, Second quarter, Sin determinar
1330 - Degree in Business Management and Administration (Ontinyent)	Facultat d'Economia	3	First quarter, Second quarter, Sin determinar
1921 - Double Degree Program BMA and Law	Facultat d'Economia	4	First quarter, Second quarter, Sin determinar
1926 - Double Degree Program Tourism and BMA	Facultat d'Economia	4	First quarter, Second quarter, Sin determinar

SUBJECT-MATTER

Degree	Subject-matter	Character
1313 - Degree in Business Management and Administration	Taxation	COMPULSORY
1330 - Degree in Business Management and Administration (Ontinyent)	Taxation	COMPULSORY
1921 - Double Degree Program BMA and Law	Year 5 compulsory subjects	COMPULSORY
1926 - Double Degree Program Tourism and BMA	Asignaturas de cuarto curso	COMPULSORY

COORDINATION

CILLERO SALOMON PEDRO

SUMMARY

- Business Taxation is a compulsory subject of 4,5 ECTS credits, included with the subject "Introduction to Taxation" in the subject "Taxation" integrated in the Module "Economic Environment and Legal Framework" of the Degree in Administración y Dirección de Empresas.



- The formative importance of the subject lies in its contribution to the central objective of the ADE degree of training professionals capable of performing management, advisory and evaluation tasks in productive organizations, both globally and in specific functional areas of financing, investment, administration or accounting. So that their contribution enables the graduate in ADE to act professionally both in the management of companies or institutions and in the field of consulting.

-Regarding the specific objectives of the degree in ADE, the subject provides instrumental knowledge to the process of training and learning. The subject is configured so that the student acquires knowledge and skills in various professional fields and with a mentally prepared to adapt both to the new scenarios that his career may demand as well as to the changes in the current economic and legislative environment.

- The subject has great interest for the professional future. At a general level, it participates in the coverage of the basic knowledge necessary to achieve various professional profiles, for example, Tax, Audit, Accounting, Constitution and Dissolution of Companies, Wealth Management, etc., developed both in the field of free exercise of the profession as in private companies or the financial sector.

- Its location within the module, contributes to situate the study area in the economic and legal environment in which the company operates and with which it interacts, and allows to expand the knowledge that will be used in subsequent developments. In this line, the modules are linked to part of the contents that are taught in some of the subjects of other modules.

- In addition to its support role for later training developments, the module is useful professionally since part of the contents and skills acquired are directly applicable during the professional practice.

- The content of the course will focus on Corporate Tax, both in the study of the main and generic issues, corresponding to the General Scheme of this tax, and in the most relevant specific aspects, for example, the Tax Incentive System for the Companies of Reduced Dimension.

PREVIOUS KNOWLEDGE

RELATIONSHIP TO OTHER SUBJECTS OF THE SAME DEGREE

There are no specified enrollment restrictions with other subjects of the curriculum.

OTHER REQUIREMENTS

There are no specified enrollment restrictions with other subjects of the curriculum.

With reference to the studies taught in this module and subject, no prior knowledge requirements are established.

COMPETENCES / LEARNING OUTCOMES

1313 - Degree in Business Management and Administration

Be able to analyse and search for information from different sources.



- Be able to learn autonomously.
- Be able to solve problems.
- Be able to understand and anticipate the tax situations to be faced by the company.
- Demonstrate capacity for analysis and synthesis.
- Have critical and self-critical capacity.
- Have organisation and planning skills.
- Know the Spanish tax framework, with special reference to the business environment.
- Manage time effectively.
- Understand the international dimension of taxation and its effect on business.
- Understand the relationship between taxation and business decisions.

DESCRIPTION OF CONTENTS

1. 1. TAX ON COMPANIES. CONCEPT AND CHARACTERISTICS

- 1.1. Objectives of the tax.
- 1.2. The Corporation Tax and ethic business.
- 1.3. The Corporation Tax and the other income taxes of the Spanish Tax System.
- 1.4. The obtaining of income and the application of presumptions.
- 1.5. Companies resident in Spain.
- 1.6. Settlement scheme.

- 2.1. Quantification of corporate profit for the purposes of the IS. Relationship with the determination of accounting profit and VAT. Accounting obligations.
- 2.2. Computable income and deductible expenses. General and specific requirements. Deductibility of financial expenses.
- 2.3. Temporary allocation of income and expenses. Tax and accounting criteria.
- 2.4. Amortization. Beginning. Systems based on effective depreciation. Freedom of amortization and tax incentives for depreciation for the ERD. Financial leasing regime.
- 2.5. Corrections for impairment of value and provisions.
- 2.6. Operations at normal market value. Related operations and other operations.
- 2.7. Reductions and other adjustments in the tax base.



2. TAX ON COMPANIES. TAXABLE BASE IN THE TAX CORPORATIONS AND SPECIFIC RULES FOR THE DETERMINATION OF THE PERFORMANCE OF THE PERFORMANCE OF THE ECONOMIC ACTIVITIES IN THE PERSONAL INCOME TAX

2.1. Quantification of corporate profit for the purposes of the IS. Relationship with the determination of accounting profit and VAT. Accounting obligations.

2.2. Computable income and deductible expenses. General and specific requirements. Deductibility of financial expenses.

2.3. Temporary allocation of income and expenses. Tax and accounting criteria.

2.4. Amortization. Beginning. Systems based on effective depreciation. Freedom of amortization and tax incentives for depreciation for the ERD. Financial leasing regime. 2.8. Compensation of negative tax bases.

3. TAX ON COMPANIES. INQUIRY FREE, LIQUID QUOTA AND TAX DEBT

3.1. The application of the tax rates.

3.2. The problem derived from the application of Bonuses and Deductions to avoid double taxation.

3.3. Deductions to encourage certain activities in the IS. Application to IRPF tax payers with economic activity.

3.4. Withholdings, payments on account and installments.

WORKLOAD

PRESENCIAL ACTIVITIES

Activity	Hours
Theory	15,00
Classroom practices	30,00
Total hours	45,00

NON PRESENCIAL ACTIVITIES

Activity	Hours
Attendance at other activities	0,00
Individual or group project	35,00
Independent study and work	10,00
Preparation of lessons	16,00
Preparation for assessment activities	3,50
Resolution of case studies	3,00
Total hours	67,50

TEACHING METHODOLOGY

During the course, the contents of the program will be worked on, simulating theoretical contents with exercises and practical assumptions, and various tasks will be proposed that the student will have to deliver in the form and date that is detailed throughout the development of the course. For this purpose, all



available resources (blackboard, cannon, computer, etc.) that are considered most appropriate for the correct achievement of the proposed objectives will be used in each case and according to the needs.

In a general way, the classes combine the methodology of a master class with the problem and practices approach. On the one hand, the teacher will highlight the fundamental aspects of each topic and guide the study through the relevant bibliography, which inexcusably must go to complete and deepen the subject. On the other hand, the practices consist of raising questions and exercises of a character applied to the economic and legal field, which the students must resolve by proceeding, where appropriate, to the relevant discussion of the solution.

The available teaching material can be accessed from the virtual classroom, <http://aulavirtual.uv.es>

EVALUATION

In order to evaluate the acquisition of contents and competences to be developed in the module, a diversified evaluation system will be used, selecting the most appropriate evaluation techniques, which will allow to show the different knowledge and abilities acquired by the students during the course of each subject.

The subjects that make up this module will be evaluated based on the consideration of different aspects:

1. Written exam/s that evaluate the achievement of the learning outcomes and, in particular, the specific competencies of the subject with respect to the contents and their application.
2. Continuous evaluation of the student, based on his/her participation and involvement in the teaching-learning process. This evaluation will include class attendance and face-to-face training activities, as well as practical activities developed through the preparation of individual or group work/memories and the resolution of test-type questions, presented or carried out in written and oral form.
3. The attendance and participation of the student in the planned activities will be a basic requirement to be evaluated.

Based on the above, the evaluation will be carried out through the application of the following general criteria:

General criteria

The subject will be evaluated both through tests (essay, objective and oral) and through observation techniques:

Written examinations consisting of theoretical and/or practical questions (will account for a **maximum of 80% of the final grade**).



1. A grade of 5 out of 10 must be exceeded in this written test in order to be added to the rest of the grade. **During the exam of the subject, the legislation corresponding to the subject may be used, but no annotations may be added to it. In case of non-compliance with this rule, the exam will be considered failed.**

2. Evaluation of the practical activities developed by the student during the course, from the elaboration of works, oral presentations and problem solving. The participation and involvement of the student in the teaching-learning process will be valued.

For the evaluation of the proposed activities and assignments, these must be completed on the date and in the manner stipulated for each of them.

3. Continuous evaluation of the student, based on the realization of test-type questions or resolution of theoretical-practical questions, also must be carried out on the date and in the manner stipulated for each of them. **These tests will have the character of not recoverable.**

The grade derived from points 2 and 3 will represent a **minimum of 20% of the final grade**. This part of the continuous evaluation will be considered **non-recoverable in the 1st and 2nd summons**.

The observation techniques will allow evaluating the student's ability to work in a team, to argue and defend ideas, as well as his or her attitudes according to criteria of equity, equality and respect for human rights.

In the final grade, the professor reserves the right to evaluate the student's work throughout the course.

According to the "**Reglamento de Evaluación y Calificación de la Universitat de València**" for bachelor's and master's degrees in which in its art. 6.6 states that: "In any case, the student has the right to pass in second call the subject by taking an exam in which he/she is evaluated of all the activities of continuous evaluation recoverable, and to keep the grade of those not recoverable".

Article 6.5 establishes what is understood as a non-recoverable activity as follows: "A continuous assessment activity will be non-recoverable when, due to its nature, it is not possible to design a test that assesses the acquisition of the learning outcomes in the second call. The condition of non-recoverable activity must be reflected in the teaching guide of the subject or communicated to the student when it arises during the course".

Specific criteria:

The qualification of the contents of the program will be estimated from the sum of the following evaluations:



(1) Practicals to be solved and delivered within the deadlines that will be indicated.

(2) Continuous evaluation of the student, based on the realization of test-type questions or resolution of theoretical-practical questions, which must also be carried out on the date and in the manner stipulated for each of them. These tests will be non-recoverable.

(3) Final exam, to be held on the official date established.

An additional score may be obtained, provided that the average grade of 5 has been exceeded in the evaluation of contents, for the completion of the complementary activities that are proposed.

"A continuous assessment activity will not be recoverable when, by its nature, it is not possible to design a test that assesses the acquisition of learning outcomes in the second call. The condition of non-recoverable activity must be reflected in the teaching guide of the subject or communicated to the student when it arises during the course".

The teacher will establish in his/her personal teaching guide the difference between the recoverable and non-recoverable activities of the subject.

REFERENCES

Basic references:

PLA VALL, A. y SALVADOR CIFRE, C. (2023): Impuesto de Sociedades: Régimen General y Empresas de Reducida Dimensión, 13ª edición, Tirant lo Blanch, Valencia.

Textos legales: Impuesto sobre Sociedades. Tirant lo Blanch, 2025, 22ª edición; o cualquier otro compendio de legislación actualizada para 2025 (sin comentarios).

Additional references:

ALBI IBÁÑEZ, E.; PAREDES GÓMEZ, R. y RODRIGUEZ ONDARZA, J.A. (2025): Sistema Fiscal Español II, 16ª Edición actualizada, Ariel, Barcelona.

BORRÁS AMBLAR, F. y NAVARRO ALCÁZAR, J. V. (2025): Impuesto de Sociedades (1). Régimen general. Comentarios y casos prácticos. (2) Regímenes especiales. Centro de Estudios Financieros, Madrid.

GARCÍA GÓMEZ DE ZAMORA, REMEDIOS y ORTEGA CARBALLO, ENRIQUE (2025): Todo Sociedades 2025. CISS Editorial.



LEFEBVRE, F. (2025): Memento Fiscal 2025, está accesible en la base de datos Nautis Fiscal desde ordenadores conectados a la red de la Universidad de Valencia en la <http://biblioteca.uv.es>

MÁS ORTIZ, A. (2005): Base imponible y ajustes extracontables de las empresas de reducida dimensión en el Impuesto de Sociedades, Tirant Lo Blanch, Valencia.

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