

**COURSE DATA****DATA SUBJECT**

Code: 44492
Name: Tax environment
Cycle: Master's Degree
ECTS Credits: 3
Academic year: 2026-27

STUDY (S)

Degree	Center	Acad. year	Period
2212 - Master's Degree in Business Management. MBA	Facultat d'Economia	1	First quarter

SUBJECT-MATTER

Degree	Subject-matter	Character
2212 - Master's Degree in Business Management. MBA	Business environment	COMPULSORY

COORDINATION

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SUMMARY

This subject explores the business tax environment.

The study of tax focuses on an analysis of the basic characteristics of the Spanish tax system and the main taxes that affect business.

PREVIOUS KNOWLEDGE**RELATIONSHIP TO OTHER SUBJECTS OF THE SAME DEGREE**

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

OTHER REQUIREMENTS

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



COMPETENCES / LEARNING OUTCOMES

2212 - Master's Degree in Business Management. MBA

Assess the direction and intensity of the possible impacts of change in the environmental factors on a company's activity and future results.

Evaluate the economic, technological, legal, fiscal and sociocultural framework in which a company develops its activity.

Make both individual and collective decisions in professional practice as a company manager.

Prepare, write and publicly present business reports and projects in a clear and coherent manner, defend them with rigour and tolerance and respond satisfactorily to criticisms relating to them.

Students should apply acquired knowledge to solve problems in unfamiliar contexts within their field of study, including multidisciplinary scenarios.

Students should be able to integrate knowledge and address the complexity of making informed judgments based on incomplete or limited information, including reflections on the social and ethical responsibilities associated with the application of their knowledge and judgments.

Students should communicate conclusions and underlying knowledge clearly and unambiguously to both specialized and non-specialized audiences.

Students should demonstrate self-directed learning skills for continued academic growth.

DESCRIPTION OF CONTENTS

1. Taxation concepts

- A) Taxes: fees, special contributions, and taxes
- B) The taxable event, the taxpayer and the elements that quantify tax obligations
- C) The Spanish tax system

2. Tax decisions that influence the start-up and continuity of a business

- A) Creation of a company
- B) Continuity and cessation of activity

3. Taxation of economic activities in personal income tax (IRPF)

- A) General aspects of the IRPF
- B) Returns from economic activities



4. Corporate tax

- A) Structural elements
- B) Calculation of the tax base
- C) Tax payment

5. Value added tax

- A) Introduction. Deliveries of goods and services
- B) Intra-community acquisitions and imports
- C) Repercussion, amount of tax, deductions, and refunds

WORKLOAD

PRESENCIAL ACTIVITIES

Activity	Hours
Tutorials	12,00
Theory	18,00
Total hours	30,00

NON PRESENCIAL ACTIVITIES

Activity	Hours
Attendance at other activities	0,00
Individual or group project	3,00
Independent study and work	38,00
Preparation of lessons	0,00
Preparation for assessment activities	0,00
Resolution of case studies	4,00
Total hours	45,00

TEACHING METHODOLOGY

Theoretical contents will be combined with exercises and practical cases: and students will deliver on various tasks as detailed in the course. Students will use the available resources (blackboard, transparencies, computer, etc.) that are considered most appropriate.

Classes will generally combine the methodology of the lecture with the approach of problems and practices. Lecturers will highlight the fundamental aspects of each topic and guide study through the materials available to students. Practices will consist of examining economic and legal questions, as well as the resolution of questions of general interest raised by the teaching materials, problems, and recommended exercises.



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

EVALUATION

The subject will be evaluated using tests and observation techniques.

The test will consist of a final exam that will evaluate the results of the learning. This test will provide 70% of the mark of the subject. A mark of 5 out of 10 must be exceeded in this written test so that the rest of the mark can be added.

Observation techniques will consist in monitoring the participation of students in the learning process and will represent 30% of the mark. Evaluation will focus on a student's ability to work in a team, argue and defend ideas, participate in the development of classes, and deliver the tasks that the lecturer assigns. These tasks will normally be resolved at home and corrected in class – and must be delivered on time.

REFERENCES

- MALVÁREZ PASCUAL, L. y OTROS (2016), Régimen Fiscal de la Empresa. 5ª edición. Editorial Tecnos. Madrid.
- PLA VALL, A. y SALVADOR CIFRE, C. (2019), Impuesto sobre Sociedades: Régimen General y Empresas de Reducida Dimensión. 12ª edición. Tirant lo Blanch. Valencia.
- PORTILLO NAVARRO, M.J. (2018), Manual de Fiscalidad: Teoría y Práctica. Editorial Tecnos. 11ª edición. Madrid.
- Web de la Agencia Tributaria: www.aeat.es
- Web del Boletín Oficial del Estado: www.boe.es