

61456 - Taxation and Labour Law

Información del Plan Docente

Academic Year	2017/18
Faculty / School	109 - Facultad de Economía y Empresa
Degree	545 - Master's in Auditing
ECTS	4.0
Year	1
Semester	First semester
Subject Type	Compulsory
Module	---

1.General information

1.1.Introduction

1.2.Recommendations to take this course

1.3.Context and importance of this course in the degree

1.4.Activities and key dates

2.Learning goals

2.1.Learning goals

2.2.Importance of learning goals

3.Aims of the course and competences

3.1.Aims of the course

3.2.Competences

4.Assessment (1st and 2nd call)

4.1.Assessment tasks (description of tasks, marking system and assessment criteria)

5.Methodology, learning tasks, syllabus and resources

5.1.Methodological overview

The course is based on lectures and practice sessions. Given the operational nature of the course , the lectures include examples related to close-to-reality situations.

5.2.Learning tasks

61456 - Taxation and Labour Law

The course includes the following learning tasks:

- Lectures
- Case solving activities
- Autonomous work (study, tutorials, writing papers and assessment activities)

The professor will have a office hours during which, and by appointment, the students will meet with the teacher to resolve any problems that arise during the course.

5.3.Syllabus

The course will address the following topics:

SECTION I.- LABOUR LAW

1- LABOUR AUDIT

2- CONCEPT AND LABOUR LAW SOURCES SYSTEM

2.1- LABOUR LAW CONCEPT

2.2- LABOUR LAW SOURCES SYSTEM

3- INDIVIDUAL LABOUR LAW

3.1- CONTRACT OF EMPLOYMENT

3.1.1- ELEMENTS AND REQUISITES OF THE CONTRACT OF EMPLOYMENT

3.1.2- IDENTIFICATION OF THE EMPLOYER

3.2- CONTRACT OF EMPLOYMENT FORMS

3.3- WORKER'S RIGHTS, DUTIES AND OBLIGATIONS

3.4- TIME OF WORK

61456 - Taxation and Labour Law

3.5- WAGES

3.6- MODIFICATION AND SUSPENSION OF THE CONTRACT OF EMPLOYMENT

3.7- EXTINCTION OF THE CONTRACT OF EMPLOYMENT

3.8- SPECIAL LABOUR RELATIONS

4- COLLECTIVE LABOUR LAW

4.1- FREEDOM OF ASSOCIATION

4.2- PROTECTION LEVELS

4.3- RIGHT OF STRIKE AND LOCKOUT

4.4- COLLECTIVE DISPUTES

5- SOCIAL SECURITY

5.1- CONCEPT AND PROTECTED SUBJECTS

5.2- PROTECTION LEVELS

5.3- STRUCTURE OF THE SOCIAL SECURITY SYSTEM: GENERAL SYSTEM AND SPECIAL SYSTEMS

5.4- PROTECTIVE ACTION OF THE SOCIAL SECURITY SYSTEM: RISKS AND BENEFITS

6- CORPORATE SOCIAL RESPONSIBILITY

SECTION II.- TAX LAW

1.- Spanish tax code. Tax procedures. Tax infringements and penalties.

61456 - Taxation and Labour Law

2.- Spanish tax system. Local business tax. Personal income tax. Obligations of the paymaster of income, withheld taxes on income from employment.

3.- Corporate income tax. Fiscal year-end. Accounting results and taxable income. Valuation of fixed assets. Amortization, depreciation, goodwill and other intangible fixed assets. Balance updating. Financial leasing. Fiscal allocation of income and expenses. Non deductible expenses. Valuation of corporate and non-remunerated operations. Holding companies. Double taxation relief. Capital reserves. Taxable income. Rates. Deductions. Taxation of operational restructuring/downsizing. Tax treaties.

4.- Value Added Tax (VAT). Introduction and framework for taxation. Internal operations: Chargeable Events, Exemptions, Venue, Taxable persons, Impact and Accruals. Intra-community operations. Imports and exports. Deductions and refunds. Rates. Deductions and refunds. pro rata VAT. VAT on fixed assets. Cash approach VAT.

5.4.Course planning and calendar

Further information concerning the timetable, classroom, assessment dates and other details regarding this course, will be provided on the first day of class or please refer to the Master's website.

5.5.Bibliography and recommended resources