



## IDENTIFYING DATA

### Taxation of tourist companies

Subject	Taxation of tourist companies			
Code	O04G240V01601			
Study programme	(*)Grao en Turismo			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Mandatory	3rd	2nd
Teaching language	Spanish			
Department				
Coordinator	Fernández González, Raquel			
Lecturers	Fernández González, Raquel			
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General description	(*)Fiscalidade das Empresas Turísticas ten como obxectivo introducir aos alumnos no ámbito da fiscalidade aplicada á empresa. En particular, estúdanse o Imposto sobre a Renda das Persoas Físicas (IRPF), o Imposto sobre Sociedades (IS) e o Imposto sobre o Valor Engadido (IVE), en todos os casos con especial atención á súa aplicación no ámbito da empresa turística.			

## Competencies

Code	
A1	Students need to show they have acquired and understood the knowledge in a field of study underpinned by general secondary education and which is usually at a level which-while drawing on advanced text books-also includes certain aspects that imply being familiar with the cutting edge of this field of study.
A2	Students need to be able to apply the knowledge acquired to their work or vocation in a professional manner, and should have the skills normally demonstrated through the ability to develop and defends points of view and to solve problems related to their field of study.
A3	Students should be able to collect and interpret relevant data (usually within their field of study) in order to make judgements that include a reflection on the relevant social, scientific or ethical issues.
A4	Students should be able to transmit information, ideas, problems and solutions to both specialised and non-specialised audiences.
A5	Students should have developed the necessary learning skills in order to continue studying with a high level of autonomy.
B1	Skills in handling ICT in order to look up and make use of information
B5	Oral and written communication skills.
B6	Mobility and adaptability to different contexts and situations.
B7	The ability to work both in teams and individually
B8	Capacity for learning and independent work
B9	Ability to apply the theoretical and practical knowledge acquired in a specialised academic context
B10	Ability to transform an empirical problem into an object of study and to reach conclusions
C5	Understand and interpret knowledge related to the management basics of tourism enterprises: Internal economic problems and the relationships between the different subsystems.
C8	Understand and interpret knowledge regarding the legal framework regulating tourism activities
C13	To be able to evaluate alternatives in the planning, management and control of tourist companies, as well as make strategic decisions.

## Learning outcomes

Expected results from this subject	Training and Learning Results		
New	A1	B1	C5
	A4	B5	C8
	A5	B7	C13
		B8	
		B9	

New	A1 A4 A5	B1 B5 B7 B8 B9 B10	C5 C8 C13
New	A2 A3	B5 B6 B7 B10	C8

## Contents

Topic	
(*)Introduction	(*)Taxes and business activity
(*)Income tax	(*)Introduction
(*)Income tax	(*)Calculation of the base *imponible
(*)Income tax	(*)Liquidación Of the tax
(*)*IS	(*)Introduction and general description
(*)*IS	(*)You adjust fiscal and base *imponible
(*)*IS	(*)Liquidación
(*)VAT	(*)General description

## Planning

	Class hours	Hours outside the classroom	Total hours
Introductory activities	0.5	0	0.5
Lecturing	22	22	44
Case studies	17.5	17.5	35
Practices through ICT	5	5	10
ICT supported practices (Repeated, Dont Use)	0	25	25
Laboratory practice	5	16	21

\*The information in the planning table is for guidance only and does not take into account the heterogeneity of the students.

## Methodologies

	Description
Introductory activities	Presentation of the content and aims of the subject. Methodology of work and systems of control and evaluation.
Lecturing	For each subject the educational will present in the classroom the questions but notable and will formulate the methodology to be followed to interpret the consequences and practical effects of the taxation regulations. Later the student will have to review of autonomous form the exposed contents.
Case studies	They will make practical sessions that will take place in classrooms-seminar.
Practices through ICT	The practical sessions in computer classroom will consist in the resolution of a practical case employing the computer applications of the Agency *Tributaria. For his development the students will have previously of the billed of the case in the Platform Fear.
ICT supported practices (Repeated, Dont Use)	Each week, after the magisterial session, will open a digital practical form (of short answer or test) in the Platform Fear, relative to the contents managed in the magisterial session and in the practice. It treats of activities that make possible the follow-up and evaluation of the student, that will have to answer in the distinguished terms.

## Personalized assistance

Methodologies	Description
Practices through ICT	During the practices of laboratory, pretends orient, supervise, attend and resolve the doubts of the student in his process of acquisition of the competitions, in general, and in the realisation of the activities proposed, in particular. Besides, each professor will establish to the beginning of the course a schedule for *tutorías individual to the that the student can attend to resolve any type of doubt concerning the matter.
Case studies	They will make supposed practical on the contents of the matter with the object to analyse the fiscal cases

## Assessment

	Description	Qualification	Training and Learning Results		
Case studies	During the practices of laboratory, pretends orient, supervise, attend and resolve the doubts of the student in his process of acquisition of the competitions, in general, and in the realisation of the activities proposed, in particular. Besides, each professor will establish to the beginning of the course a schedule for individual tutoring to the that the student can attend to resolve any one type of doubt concerning the matter.	10	A2 A3 A4 A5	B10 C8 C13	C5
ICT supported practices (Repeated, Dont Use)	It will evaluate and it will mark the resolution of the cases proposed after each magistral session. This section of personal work will mark on a global maximum of 2 points.	20	A1 A2 A3 A5	B1 B6 B7 B8 B9	C5 C8 C13
Laboratory practice	At the end of the different parts of the program of the matter, in two of the face-to-face practical session, will propose a case that the student will have to resolve of individual way and that will allow to evaluate his level of knowledges until this moment. The relative proof of the income tax. It will mark with a maximum of 4 points, the relative to the IS with a maximum of 2 points and the relative to the VAT with a maximum of 1 point	70	A2	B1 B5	C8

### Other comments on the Evaluation

Ordinary examination: In this subject there will be a continuous evaluation of the work done by the student. To pass the course by continuous evaluation two conditions must be fulfilled: 1. To reach at least 25% of the mark in the three tests carried out (test, test IRPF, IS and IVA). 2. To obtain at least 5 points in the sum of the two evaluation methodologies proposed (test and test IRPF, IS and IVA). Failure to take any of the two written tests will mean that the student is no longer evaluated in continuous assessment. The student will also stop being evaluated if he does not reach at least 25% of the mark in the three tests carried out (test, test IRPF, IS and IVA). The final mark for continuous assessment will be the sum of the partial marks obtained up to that moment. Those students who have not passed the subject by continuous assessment will have the option of taking a final exam. This exam will be worth 100% of the grade, and the grade obtained will replace the one obtained in continuous assessment. In the event of not taking the exam, the grade will be the one obtained in continuous assessment. Extraordinary call: The extraordinary call will consist of a final exam. This exam will be worth 100% of the grade. The dates and times of the assessment tests in the different calls are those specified in the assessment test calendar approved by the Xunta for the 2020-2021 academic year. In the case of conflict or disparity between the dates of the exams, those indicated on the FCETOU website will prevail.

### Sources of information

#### Basic Bibliography

#### Normativa básica de IRPF, IVA e IS,

Centro de Estudios Financieros, **Impuesto sobre la Renta de las Personas Físicas e Impuesto sobre el Patrimonio. Casos prácticos**, Ultima actualizada,

Centro de Estudios Financieros, **Impuesto sobre Sociedades (1). Régimen general. Comentarios y casos prácticos.**, Ultima actualizada,

Centro de Estudios Financieros, **Impuesto sobre el Valor Añadido. Comentarios y casos prácticos.**, Ultima actualizada,

Agencia Estatal de Administración Tributaria, **Agencia Estatal de Administración Tributaria,**

Centro de Estudios Financieros, **Guía Fiscal**, Ultima actualizada,

#### Complementary Bibliography

### Recommendations

#### Subjects that it is recommended to have taken before

Law: Tourism legislation/004G240V01201

Company: Accounting of tourism organisations 1/004G240V01101

Company: Accounting of tourism organisations 2/004G240V01202

### Contingency plan

#### Description

=== EXCEPTIONAL MEASURES SCHEDULED ===

In front of the uncertain and unpredictable evolution of the sanitary alert caused by the COVID-19, the University of Vigo establishes a extraordinary planification that will activate in the moment in that the administrations and the own institution determine it attending to criteria of security, health and responsibility, and guaranteeing the teaching in a no face-to-face stage or partially face-to-face. These measures already planificated guarantee, in the moment that was prescriptive, the development of the teaching of a more agile and eficaz way when being known in advance (or with a wide anticipation) by the students and and the teaching staff through the tool normalised and institutionalised of the educational guides.

=== ADAPTATION OF THE METHODOLOGIES ===

The methodology, contents and tutorials will not be modified, simply will happen to develop of form no face-to-face by means of Remote Campus and the platform Fatic and attending to the indications that facilitate in his moment by part of the academic authorities.

The tutoring sessions will be carried out by telematic means (e-mail or videoconference).

=== ADAPTATION OF THE EVALUATION ===

The assessment procedure will be replaced by questionnaires, with the same weighting.

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