Universidad Rey Juan Carlos

TEACHING GUIDE

CORPORATE TAXATION

GRADO EN ADMINISTRACIÓN Y DIRECCIÓN DE EMPRESAS (INGLÉS)

ACADEMIC YEAR 2026-27

Q2803011B UNIVERSIDAD REY JUAN CARLOS
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I.-Subject Identification	
Type	OBLIGATORIA
Teaching period	3 course, 1Q semester
Nº of credits	4.5
Language in wich the subject is taught	English

II.-Presentation

GENERAL OBJECTIVE
The general objective of the subject is for the student to acquire the fundamental concepts necessary to obtain information from various sources, organize and analyze economic and business data in a precise and reliable manner, as well as prepare and transmit information effectively. The student will gain in-depth knowledge of the utilities that allow them to work efficiently and increase their productivity in any environment, both academic and work, that requires the management, analysis and transmission of information, key elements of professional practice in any field, institution or business organization.
OBSERVATIONS
The evaluation activities will be carried out under the Windows operating system and with the programs and versions specified by the teacher.

III.-Learning outcomes

CI05. Knowledge of information systems relating to studies: normal use of information and communications technology in all professional work
CS01. Ability to study independently.
CE12. Knowledge support necessary for the proper realization of learning and prior knowledge, especially information technology

- Key for degrees not adapted to RD 822/21: **CB** - basic competences, **CG** - generic competences, **CE** - specific competences, **CT** - transversal competences.
- Key for degrees adapted to RD 822/21: **CON** - knowledge, **COM** - competences, **HAB** - skills.

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IV.-Contents

IV.A.-Syllabus

MODULE	UNIT
I. Professional editing of academic and business documents	I.1. Creating and editing academic and business documents I.2. Advanced tools for working with large documents I.3. Proofing and sharing documents
II. Analysing and managing information in Business	II.1. Data organization in Business II.2. Creating and editing data II.3. Organizing and presenting data in Business II.4. Data analysis and business modelling II.5. Data visualization II.6. Protecting information

IV.B.-Training activities

Type	Title
Other activities	Assessment tests (exams)
Other activities	Academic tutorials
Other activities	Teaching and acquisition of contents through different approaches and resources
Other activities	Comprehension and revision of contents
Prácticas / Resolución de ejercicios	Hands-on-practice activities

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V.-Student workload	
Theoretical sessions	18
Resolution of exercises, problems, case studies, etc.	39
Practical sessions in experimental, technological and clinical laboratories, fieldwork, etc.	0
Tests and/or exams	3
Academic tutorials	30
Related activities: conferences, seminars, etc.	18
Preparation of theoretical sessions and self-study	18
Preparation of practical tasks, exercises, case studies, projects, etc.	44
Preparation for tests and/or exams	10
Total student workload	180

VI.-Methodology and academic programme		
Type	**Period**	**Content**
Theoretical sessions	Week 1 to Week 15	Development of the theoretical contents related to modules I and II.
Practical sessions	Week 1 to Week 15	Development of practical activities related to the contents of modules I and II.
Academic tutorials	Week 1 to Week 15	Academic tutoring to clarify issues and solve doubts.
Theoretical sessions	Week 1 to Week 15	Contents preparation by the student.

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VII.-Assessment methods

The general assessment method is continuous as established in the *Regulation for the Assessment of Learning Outcomes* of Rey Juan Carlos University.
All the assessment systems established in the degree report must be employed, except for those that have a minimum weight of 0%, which can be used by professors in the academic years they consider relevant. Each assessment system may be applied through one or more assessment activities, consistent with the system. No assessment activity can exceed individually 60% of the overall grade for the subject.
The sum of non re-evaluable activities cannot exceed 40% of the overall grade for the subject and, in general, should not have an established minimum grade (except for practical activities in which, strictly speaking, the conditions of the ordinary call cannot be reproduced in the extraordinary call).
Those students who do not manage to pass the subject in the ordinary call, or do not attend this first call, may attend the extraordinary call only for failed re-evaluable assessment activities.
The distribution and characteristics of the assessment activities are described below.

VII.A.-Description and weight of the assessment activities

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1st (Ordinary) Assessment Period

Module I (30%)

- **Course-work Module I (30%).** Contents Module I. Activities (between 1 and 20 activities, individual and/or group; to be defined by the teacher at the beginning of the course in the virtual classroom). Minimum mark: 5 out of 10. Retake option: Exam.

Module II (70%)

- **Course-work Module II (10%).** Contents Module II. Activities (between 1 and 30 activities, individual and/or group; to be defined by the teacher at the beginning of the course in the virtual classroom). Retake option: No. These activities cannot be re evaluated in an extraordinary call, since the aim is for the student to face these activities as they acquire the knowledge of the subject in a way that represents a challenge and contributes to assimilating the methodology of the subject. The grade obtained in the continuous evaluation during the semester will be maintained in the extraordinary call. The grade for these activities is cumulative with no minimum score required and will not be re-evaluated in the extraordinary June call.
- **On-site exam Module II (60 %).** Contents Module II. On-site exam: it will be held at the university labs on the official evaluation date. Minimum mark: 5 out of 10. Retake option: Exam.
- To pass Module II is required a minimum mark of 5 out of 10 in the weighted average of both activities and have obtained the minimum grade required in each of them.

To pass the subject the student must have passed each module with a minimum mark of 5 out of 10 and she/he must have achieved the minimum mark required for each assessment activity. The course final mark is the weighted average of the marks obtained in both modules (30% * Module I + 70% *Module II). If the student had not reached the minimum required grade in any of the assessment activities, they will receive a numerical grade lower than 5 which, in the teacher's judgment, best reflects the student's overall performance in the subject.

****ATTENDANCE:** Regular class attendance is recommended due to the course's significant practical component. Keeping up with activities in the computer lab—alongside instructor explanations, demonstrations, and the opportunity to have questions answered—facilitates understanding of the course material and supports the successful achievement of the intended learning outcomes. Given the applied nature of the subject, many skills are developed progressively through guided practice; therefore, weekly attendance contributes significantly to the proper assimilation of the course's knowledge, competencies, and skills.

2nd (Extraordinary) Assessment Period

On-site: it will be held at the university labs, on the official evaluation date. **The student will take an on-site exam of the module or modules that she/he failed on the first assessment period** (if that is the case, the mark of the module passed on the first assessment period will be kept):

Module I (30%)

- **On-site exam Module I (30%).** Contents Module I. On-site exam: it will be held at the university labs on the official evaluation date. Minimum mark: 5 out of 10.

Module II (70%)

- **Course-work Module II (10%).** Contents Module II. The grade obtained in the ordinary assessment period is kept.
- **On-site exam Module II (60 %).** Contents Module II. On-site exam: it will be held at the university labs on the official evaluation date. Minimum mark: 5 out of 10.
- To pass Module II is required a minimum mark of 5 out of 10 in the weighted average of both activities and have obtained the minimum grade required in each of them.

The course final mark will be the weighted average of both modules (30% * Module I + 70% *Module II). To pass the subject the student must have passed each module with a minimum mark of 5 out of 10. If the student had not reached the minimum required grade in any of the assessment activities, they will receive a numerical grade lower than 5 which, in the teacher's judgment, best reflects the student's overall performance in the subject.

Early Assessment Period (*Convocatoria adelantada*)

Only applicable to the cases included in the Regulations for the Evaluation of Learning Results of the Rey Juan Carlos University.

On-site: it will be held at the university labs, on the official evaluation date.

Module I (30%)

- **On-site exam Module I (30%).** Contents Module I. On-site exam: it will be held at the university labs on the official evaluation date. Minimum mark: 5 out of 10.

Module II (70%)

- **On-site exam Module II (70 %).** Contents Module II. On-site exam: it will be held at the university labs on the official evaluation

date. Minimum mark: 5 out of 10.
The course final mark will be the weighted average of both modules (30% * Module I + 70% *Module II). To pass the subject the student must have passed each module with a minimum mark of 5 out of 10. If the student had not reached the minimum required grade in any of the assessment activities, they will receive a numerical grade lower than 5 which, in the teacher's judgment, best reflects the student's overall performance in the subject.

IMPORTANT: The student who is involved in any type of academic fraud (in the activities and/or exams) will be committing a serious misconduct as established in the regulations of the Rey Juan Carlos University, being applicable the sanctions that the regulations consider

VII.B. Assessment of students with academic exemption from class attendance

Having Academic Exemption from Class Attendance (DAAC) does not imply that students are automatically exempt from participating in the continuous assessment activities or in the training activities of compulsory attendance as established in the teaching guide. Once the exemption has been granted, students must contact the subject's teaching staff, who will propose the adaptations he/she may consider relevant, as long as they guarantee the acquisition and adequate assessment of the learning goals established. Students must maintain adequate communication with the teaching staff so that they may provide information on the dates for training and assessment activities, if these are not established in the programme and available for students at the time of achieving the exemption.
Subject with possibility of academic exemption: Yes.

VII.C. Review of assessment activities

In accordance with the Regulation for the Assessment of Learning Outcomes of Rey Juan Carlos University.

VII.D.-Students with a disability or special educational needs

In order to guarantee equal opportunities, non-discrimination, universal accessibility and academic success, students with disabilities or especial education needs may request curricular adaptations to follow their studies. These adaptations will be provided by the Unit of Attention to People with Disabilities of Rey Juan Carlos University, in accordance with the regulation which regulates the service for the Attention of People with Disabilities at the University. This Unit will issue a report for curricular adaptations, so that students with disabilities or special education needs must contact the service (at e-mail discapacidad.programa@urjc.es) in order to provide relevant information for different educational alternatives.

VII.E.-Academic behaviour, academic integrity and honesty

Rey Juan Carlos University is fully committed to the highest standards of academic integrity and honesty, so studying at the URJC means assuming and subscribing to the values of integrity and academic honesty set out in the University's Ethical Code. To support this process, the University has Rey Juan Carlos University's Academic Conduct Regulation as well as different tools (anti-plagiarism, supervision...) that offer a collective guarantee for the full development of these essential values.

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VIII.-Teaching resources and materials

Basic bibliography

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Walkenback, J. (2015). *Excel 2016 Bible*. Newark: John Wiley & Sons, Inc.

IX.-Professors

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Department	Economía Financiera y Contabilidad
Campus	Madrid - Vicálvaro
Category	Profesor/a Ayudante Doctor/a
Academic degree	Doctor
Person responsible for the subject	No
Tutorial timetable	Para consultar las tutorias póngase en contacto con el/la profesor/a a través de correo electrónico
Number of quinquennia	1
Number of sexennia	0
No. of positive evaluations by Docentia	1

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