School of Technology and Management
Course Unit Syllabus

Level of qualification:
First cycle (EQF level 6) - Bachelor
Study cycle:
Business Management

Course Unit: **9152321; 9994321** - **Taxation**

Year 2 | **Semester 4** | **ISCED Code: 344** | **ECTS: 6,0**

Tipe of Course Unit: Compulsory **Delivery Mode:** Face-to-face **Language of Instruction:** Portuguese

COURSE COORDINATOR: José Jacinto Bilau

HOURS OF WORK

TOTAL HOURS	Contact Hours								Hours in autonomous work
	Theory	Theory and practice	Practical and laboratory work	Field work	Seminar	Internship	Tutorial guidance	Other	
150		**60**							**90**

Prerequisites (if applicable): not applicable

LEARNING OUTCOMES (knowledge, skills and competence)

The course aims to teach the basic principles and concepts of taxation, as well as more committed way, and knowledge of fiscal technical specialties of the most important taxes of the Portuguese tax system (IRC, VAT, IRS).

CONTENTS

I. Taxation Notions

• General Theory of Tax

• Basic Principles of Tax Law

• Portuguese Tax System

II. Main Taxs of Portuguese Tax System

• IRS

• IRC

• VAT

DEMONSTRATION OF THE CONTENTS COHERENCE WITH THE COURSE UNIT'S LEARNING OUTCOMES

Through the different topics of Chapters I students get an understanding of Taxation principles and concepts used and an integrated view of the Portuguese tax system. The various points of Chapter II enables to make a systematic study of the main taxes in force in Portugal.

TEACHING METHODOLOGIES

The proposed teaching methodology, using several case studies, allows students to make the link between theoretical and practical component of the taxes studied. The resolution of case studies also allows students to equate different scenarios arising from the different tax options.

DEMONSTRATION OF THE COHERENCE BETWEEN THE TEACHING METHODOLOGIES AND THE LEARNING OUTCOMES

The matter will be presented by the teacher in practical classes. The pedagogical approach adopted leads to students to solve throughout the school year several case studies.

This requires the active participation in class through discussion and resolution of the proposed cases.

EVALUATION METHODS

Evaluation

H1: Two written tests (50% + 50%)

H2: Written final exam (100%)

MAIN BIBLIOGRAPHY

• PEREIRA, M.H.F. (2014) Fiscalidade, 5ª edição. Coimbra. Edições Almedina.

• Carlos, A.F.B; Abreu, I.A; Durão, J.R; Pimenta, M.E. (2018). Guia dos Impostos em Portugal 2015. Lisboa. Quid Júris Editora.

• Codes and other tax laws

Year of implementation: 2019/2020 | Date of approval by the Technical-Scientific Board: 2015-09-01