

# Advanced Master's Degree Comprehensive Business Consulting

A M D C B C



## Advanced Master's Degree Comprehensive Business Consulting

- » Modality: online
- » Duration: 2 years
- » Certificate: TECH Technological University
- » Dedication: 16h/week
- » Schedule: at your own pace
- » Exams: online

Website: [www.techtute.com/us/school-of-business/advanced-master-degree/advanced-master-comprehensive-business-consulting](http://www.techtute.com/us/school-of-business/advanced-master-degree/advanced-master-comprehensive-business-consulting)

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# 01

# Welcome

Companies operate in highly competitive environments and must comply with a series of duties and obligations that affect them all. For this reason, companies have professionals specialized in labor and tax matters, either on their staff or as external consultants, who help them to stay up to date with all the obligations set by the regulations of their sector. Each operation, whether it is recruitment, dismissal or an economic transaction, involves a series of requirements that must be met, because in the event that all the steps are not complied with, it could lead to legal proceedings that end in financial penalties. In order to avoid these possible situations, TECH has designed this program aimed at business consultants, which provides the latest information on labor and tax consulting, so that these professionals acquire the skills that will allow them to improve in their daily practice and achieve success in their profession.



Advanced Master's Degree in Comprehensive Business Consulting.  
TECH Technological University



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*In this program, business consultants will find a unique opportunity to get up to date on all the latest labor and tax developments, and to stand out in a high demand sector”*

02

# Why Study at TECH?

TECH is the world's largest 100% online business school. It is an elite business school, with a model based on the highest academic standards. A world-class centre for intensive managerial skills training.



“

*TECH is a university at the forefront of technology, and puts all its resources at the student's disposal to help them achieve entrepreneurial success"*



## At TECH Technological University



### Innovation

The university offers an online learning model that combines the latest educational technology with the most rigorous teaching methods. A unique method with the highest international recognition that will provide students with the keys to develop in a rapidly-evolving world, where innovation must be every entrepreneur's focus.

"Microsoft Europe Success Story", for integrating the innovative, interactive multi-video system.



### The Highest Standards

Admissions criteria at TECH are not economic. Students don't need to make a large investment to study at this university. However, in order to obtain a qualification from TECH, the student's intelligence and ability will be tested to their limits. The institution's academic standards are exceptionally high...

**95%** | of TECH students successfully complete their studies



### Networking

Professionals from countries all over the world attend TECH, allowing students to establish a large network of contacts that may prove useful to them in the future.

**100,000+**

executives trained each year

**19.+**

different nationalities



### Empowerment

Students will grow hand in hand with the best companies and highly regarded and influential professionals. TECH has developed strategic partnerships and a valuable network of contacts with major economic players in 7 continents.

**500+**

collaborative agreements with leading companies



### Talent

This program is a unique initiative to allow students to showcase their talent in the business world. An opportunity that will allow them to voice their concerns and share their business vision.

After completing this program, TECH helps students show the world their talent.



### Multicultural Context

While studying at TECH, students will enjoy a unique experience. Study in a multicultural context. In a program with a global vision, through which students can learn about the operating methods in different parts of the world, and gather the latest information that best adapts to their business idea.

TECH students represent more than 19. different nationalities.





TECH strives for excellence and, to this end, boasts a series of characteristics that make this university unique:



### Learn with the best

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In the classroom, TECH's teaching staff discuss how they have achieved success in their companies, working in a real, lively, and dynamic context. Teachers who are fully committed to offering a quality specialization that will allow students to advance in their career and stand out in the business world.

Teachers representing 19 different nationalities.



*At TECH, you will have access to the most rigorous and up-to-date case studies in the academic community"*



### Analysis

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TECH explores the student's critical side, their ability to question things, their problem-solving skills, as well as their interpersonal skills.



### Academic Excellence

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TECH offers students the best online learning methodology. The university combines the Relearning method (a postgraduate learning methodology with the highest international rating) with the Case Study. A complex balance between tradition and state-of-the-art, within the context of the most demanding academic itinerary.



### Economy of Scale

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TECH is the world's largest online university. It currently boasts a portfolio of more than 10,000 university postgraduate programs. And in today's new economy, **volume + technology = a groundbreaking price**. This way, TECH ensures that studying is not as expensive for students as it would be at another university.

03

# Why Our Program?

Studying this TECH program means increasing the chances of achieving professional success in senior business management.

It is a challenge that demands effort and dedication, but it opens the door to a promising future. Students will learn from the best teaching staff and with the most flexible and innovative educational methodology.



“

*We have highly qualified teachers and the most complete syllabus on the market, which allows us to offer you training of the highest academic level"*

This program will provide students with a multitude of professional and personal advantages, particularly the following:

**01**

### A significant career boost

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By studying at TECH, students will be able to take control of their future and develop their full potential. By completing this program, students will acquire the skills required to make a positive change in their career in a short period of time.

*70% of participants achieve positive career development in less than 2 years.*

**02**

### Develop a strategic and global vision of companies

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TECH offers an in-depth overview of general management to understand how each decision affects each of the company's different functional areas.

*Our global vision of companies will improve your strategic vision.*

**03**

### Consolidate the student's senior management skills

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Studying at TECH means opening the doors to a wide range of professional opportunities for students to position themselves as senior executives, with a broad vision of the international environment.

*You will work on more than 100 real senior management cases.*

**04**

### Take on new responsibilities

---

The program will cover the latest trends, advances and strategies, so that students can carry out their professional work in a changing environment.

*45% of graduates are promoted internally.*

05

### Access to a powerful network of contacts

TECH connects its students to maximize opportunities. Students with the same concerns and desire to grow. Therefore, partnerships, customers or suppliers can be shared.

*You will find a network of contacts that will be instrumental for professional development.*

06

### Thoroughly develop business projects

Students will acquire a deep strategic vision that will help them develop their own project, taking into account the different areas in companies.

*19. of our students develop their own business idea.*

07

### Improve soft skills and management skills

TECH helps students apply and develop the knowledge they have acquired, while improving their interpersonal skills in order to become leaders who make a difference.

*Improve your communication and leadership skills and enhance your career.*

08

### Be part of an exclusive community

Students will be part of a community of elite executives, large companies, renowned institutions, and qualified professors from the most prestigious universities in the world: the TECH Technological University community.

*We give you the opportunity to train with a team of world renowned teachers.*

# 04 Objectives

In this Advanced Master's Degree, business professionals will find the specialization they need to improve their work in labor and tax consulting. A program that has been designed with the main objective of improving the skills of students in a fundamental area for business consulting. And this objective is achieved thanks to a high quality syllabus and a first class teaching staff.



“

*Improve your skills in business management thanks to this complete program at TECH”*



Your goals are our goals.  
We work together to help you achieve them.

The **Advanced Master's Degree in Comprehensive Business Consulting** will train you to:

01

Know the basic rights and duties of workers, especially the protection of fundamental rights

04

Possess all the elements to carry out dismissals in a justified and lawful manner, while employee consultants may have the tools to challenge this business decision or to advise the employee when they want to leave the company

02

Advise on the monitoring of labor activity through technological means and the repercussions that may occur if such monitoring is carried out in violation of workers' rights



03

Possess basic skills to be able to provide advice on ordinary labor management tasks

05

Acquire the skills to be able to advise on trade union freedom, knowing all the conflicting points in relation to this fundamental right and the Organic Law that develops it

06

Acquire competencies in the field of elections for legal representation of workers, rights, guarantees and other prerogatives related to the representative mandate

08

Be aware of the infractions they will face if they do not comply with the requirements and obligations regarding Social Security

09

Know the obligations and responsibilities imposed on companies and where workers can take action when these health and safety measures have not been complied with

07

Acquire the basic skills related to the fundamental right to strike, its process and its limits

10

Acquire the skills required to be able to file a lawsuit within the social jurisdiction and to deal with the subsequent tasks within the process

11

Acquire the basic knowledge to be able to appeal judicial decisions, either before the judicial body that has issued them or in an appeals court and on the cassation appeal for doctrine unification

14

Learn the elements required for determining the corporate income tax liability

12

Know the material and formal tax obligations for the incorporation of a company and be able to carry out their formalities

13

Know the general characteristics of corporate income tax, under the general regime

15

Know the consolidated taxation regime, the cases in which it is applicable and the effects it entails



16

Be able to make adjustments resulting from a merger, spin-off, exchange of securities or non-cash contribution

18

Learn the rules and requirements for VAT pass through, with special emphasis on paper and telematic invoicing



19

Know the different special VAT regimes, their voluntary or mandatory nature and the subjective and objective requirements for their application

17

Know the different taxable events of the tax, the cases of non-taxation and the applicable exemptions, as well as the general and special rules for the quantification of the tax base

20

Understand how the various excise taxes are calculated

# 05 Skills

Students who study this TECH program will be able to develop the skills required to be more efficient and effective in business consultancy services. Thus, after completing this Advanced Master's Degree they will be better able to successfully develop in their daily practice, bringing all this new knowledge to their work. It is a program that will undoubtedly mark a before and after in their way of working.





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*Get to know the particularities of tax and labor consulting and be more efficient in your daily practice”*



At the end of this program, the professional will be able to:

01

Gain a global vision of the Labor Law and Social Security

02

Successfully deal with the issues that arise in their professional development within public or private organizations, either in companies or in law firms or legal counseling firms

03

Recognize the applicable labor conditions according to the source of labor law in which they are included

04

Know the most useful contracting modalities for the needs of the companies

05

Have a command of the collective bargaining agreement as a tool for setting working conditions and other issues aimed at organizing labor relations





06

Have a general overview of the termination of the employment relationship

08

Respond to the company's needs regarding changing labor relations



09

Resolve labor problems that occur

07

Approach a selection process and the recruitment of personnel in an efficient way, knowing all those requirements related to the employee's entry in the company

10

File a lawsuit within the social jurisdiction and face the subsequent tasks within the procedural process

11

Carry out tax proceedings telematically

14

Understand the rules for recognition and valuation of company assets

12

Achieve a good command of the legislation, administrative doctrine and jurisprudence on the subject



13

Know the VAT and IS accounting system

15

Handle administrative doctrine and interpretative jurisprudence of the law

16

Be able to present a tax declaration

18

Apply the adjustments to cooperatives in corporate income tax, derived from their special regime

19

Apply the tax accrual rules for the different transactions

17

Determine corporate income tax in cases where a special regime is applied

20

Manage the Spanish Tax Agency information and the administrative and jurisprudential doctrine related to the tax



06

# Structure and Content

Business consulting is essential, since companies need professionals who are able to deal with all the labor and tax issues that must be kept up to date, in order to avoid possible economic and legal problems. For this reason, TECH has designed this Advanced Master's Degree, which includes the most complete and relevant information in the field, and has been structured in such a way that the students can self-manage their study time in a comfortable way.



“

*A very well-structured syllabus that will facilitate your learning and will provide you with a new way to manage work relations”*

### Syllabus

The Advanced Master's Degree in Comprehensive Business Consulting at TECH Technological University is an intensive program that prepares students to face business challenges and decisions both nationally and internationally. Its content is designed to promote the development of managerial skills that enable more rigorous decision-making in uncertain environments.

Throughout 3,000 hours of study, students will analyze a multitude of practical cases through individual work, achieving high quality learning that can be applied to their daily practice. It is, therefore, an authentic immersion in real business situations.

This program deals in depth with the main areas of a company and it is designed for managers to understand business consulting from a strategic, international and innovative perspective.

A plan designed for students, focused on their professional improvement and that prepares them to achieve excellence in the field of business and tax consulting. A program that understands your needs and those of your company through innovative content based on the latest trends, and supported by the best educational methodology and an exceptional faculty, which will provide you with the competencies to solve critical situations in a creative and efficient way.

This program takes place over 24 months and is divided into 19 modules:

- Module 1** The Employment Relationship, the Employer and the Work Contract
- Module 2** Modalities of Work Contracts and the Power of the Employer's Management
- Module 3** Vicissitudes of the Employment Relationship: Working Hours, Rest Periods, Modification of Conditions and Interruption of the Employment Service
- Module 4** Termination of the Employment Relationship
- Module 5** Trade Union Freedom and Representation Model in the Company
- Module 6** Covenants and Company Agreements and Collective Conflict Measures
- Module 7** The Right to Social Security
- Module 8** Occupational Risk Prevention: Obligations and Responsibilities
- Module 9** The Employment Procedure: Declarative Protection (General Part and Procedural Modalities)
- Module 10** The Employment Procedure: the Challenges and the Protection

**Module 11** The Application of Taxes, the Tax Penalty Regime and Tax Revision

**Module 12** Corporate Income Tax: General Regime (I)

**Module 13** Corporate Income Tax: General Regime (II)

**Module 14** Corporate Income Tax: Special Regimes (I)

**Module 15** Corporate Income Tax: Special Regimes (II)

**Module 16** Value Added Tax: General Regime (I)

**Module 17** Value Added Tax: General Regime (II)

**Module 18** Value Added Tax: Special Regimes

**Module 19** Excise Duties

## Where, When and How is it Taught?

TECH offers the possibility of taking this program completely online. During the 24 months of training, you will be able to access all the contents of this program at any time, allowing you to self-manage your study time.

*A unique, key, and decisive educational experience to boost your professional development and make the definitive leap.*



**Module 1. The Employment Relationship, the Employer and the Work Contract**

**1.1. Sources of Labor Law (I)**

- 1.1.1. International and Supranational Standards
- 1.1.2. Rules with Legal Status
- 1.1.3. Regulations and Other Regulatory Provisions

**1.2. Sources of Labor Law (II)**

- 1.2.1. Collective Bargaining Agreements as a Specific Source of Labor Law
- 1.2.2. Individual Work Contract
- 1.2.3. Custom and General Principles of Law
- 1.2.4. Most Beneficial Condition
- 1.2.5. The Concurrent Labor Standards Organization Criteria

**1.3. The Concept of the Worker: Defining Features and Gray Areas**

- 1.3.1. The Assumptions of Labor: Personal Service, Voluntary Nature, Paid Nature, Dependency and Dependence
- 1.3.2. Labor Relations of a Special Nature
- 1.3.3. Activities Excluded from Labor Legislation

**1.4. The Labor Employer (I)**

- 1.4.1. Concept of Employer in Labor Law
- 1.4.2. The Company, the Work Center and the Production Unit
- 1.4.3. Groups of Companies for Labor Purposes
- 1.4.4. Externalization of Services: Contracts and Sub-Contracts

**1.5. The Labor Employer (II)**

- 1.5.1. Illegal Assignment of Workers
- 1.5.2. Company Transfer

**1.6. Selection and Recruitment of Employees**

- 1.6.1. Employee Recruitment Process
- 1.6.2. Employ Selection Process
- 1.6.3. Discrimination in Access to Employment
- 1.6.4. Positive Action Measures in Access to Employment

**1.7. Labor Recruitment: Limits and Essential Elements**

- 1.7.1. Capacity to Work
- 1.7.2. Minors' Limitations for Working
- 1.7.3. The Employment Contract Form
- 1.7.4. The Ineffectiveness of the Employment Contract
- 1.7.5. The Basic Copy of the Work Contract
- 1.7.6. The Personal Data Protection

**1.8. Covenants Additional to the Employment Contract**

- 1.8.1. Agreement to Full Dedication or Exclusivity in the Company
- 1.8.2. Agreement to Stay with the Company
- 1.8.3. The Prohibition of Post-Contractual Competition

**1.9. The Legal Regime of the Probationary Period**

- 1.9.1. Agreement to Probationary Period and its Duration
- 1.9.2. Free Withdrawal during the Probationary Period
- 1.9.3. Withdrawal during the Probationary Period of a Pregnant Worker

**1.10. Workers' Rights on their Intellectual Creations**

- 1.10.1. Exploitation Rights for Workers' Creations: Requirements and Scope
- 1.10.2. Exploitation Rights for Computer Creations
- 1.10.3. Moral Rights

**Module 2. Modalities of Work Contracts and the Power of the Employer's Management**
**2.1. Indefinite Contract**

- 2.1.1. The Ordinary Indefinite Contract
- 2.1.2. The Promotion of Indefinite Hiring
- 2.1.3. Discontinuous Fixed-Term and Periodic Fixed-Term Contracts

**2.2. Seasonal Contracts (I)**

- 2.2.1. Specific Work or a Specific Service Contract
- 2.2.2. Temporary Contracts due to Circumstances of Production
- 2.2.3. The Interim Contract

**2.3. Seasonal Contracts (II)**

- 2.3.1. Training and Learning Contracts
- 2.3.2. Internship Contracts

**2.4. Seasonal Contracts (III)**

- 2.4.1. Common Dispositions of Seasonal Contracts
- 2.4.2. Other Seasonal Contract Modalities
- 2.4.3. Seasonal Work Businesses

**2.5. Part-Time Contract and its Varieties**

- 2.5.1. Common Part-Time Contract
- 2.5.2. Aspects Related to Part-Time Contracts
- 2.5.3. Extra Hours
- 2.5.4. Partial Retirement and Relief Contracts

**2.6. Remote and Home Working**

- 2.6.1. The Voluntary Nature of Remote Work
- 2.6.2. Requirements that the Contract Must Include
- 2.6.3. Work Day and Digital Disconnection
- 2.6.4. Labor Activity Control

**2.7. The Right to Effective Employment and Fundamental Workers' Rights**

- 2.7.1. The Right to Effective Occupancy
- 2.7.2. Specific Fundamental Rights of the Labor Relationship
- 2.7.3. Unspecific Fundamental Rights of the Labor Relationship
- 2.7.4. Compensation for Damages: Moral Damages

**2.8. Workers' Duties**

- 2.8.1. The Duty not to Compete with the Company's Activity
- 2.8.2. The Duty for Diligence and Good Faith
- 2.8.3. The Duty to Observe Health and Safety Measures
- 2.8.4. The Duty to Comply with Orders and Instructions of the Employer

**2.9. The Power of Management and New Technological Control Mechanisms**

- 2.9.1. The Managerial Power of the Entrepreneur
  - 2.9.1.1. Control of Lockers and Personal Belongings
- 2.9.2. The Power of Management and New Surveillance and Control Mechanisms
  - 2.9.2.1. IT Control of Technological Tools
  - 2.9.2.2. Control Through Geolocalization Systems or GPS
  - 2.9.2.3. Control Through Video Surveillance Systems

**2.10. Determination of Employee Benefits and Functional Mobility**

- 2.10.1. Determination of Employee Benefits: General Aspects
- 2.10.2. Professional Classification System: Professional Groups
- 2.10.3. Functional Mobility vs. Corporate Ius Variandi
  - 2.10.3.1. General Requirements: Qualification and Respect for the Dignity of the Worker
  - 2.10.3.2. Functional Mobility within a Professional Group: Horizontal
  - 2.10.3.3. Functional Mobility outside of a Professional Group: Vertical

**Module 3. Vicissitudes of the Employment Relationship: Working Hours, Rest Periods, Modification of Conditions and Interruption of the Employment Service**

**3.1. Work Time: Working Day**

- 3.1.1. Ordinary Working Day
  - 3.1.1.1. Duration of the Working Day
  - 3.1.1.2. Distribution of the Working Day
- 3.1.2. Special Working Days due to the Activity
- 3.1.3. Special Working Days due to Personal Reasons
- 3.1.4. Obligation to Register

- 3.1.5. Overtime
  - 3.1.5.1. Concept and Classification
  - 3.1.5.2. Nature
  - 3.1.5.3. Compensation
  - 3.1.5.4. Prohibition
  - 3.1.5.5. Records
  - 3.1.5.6. Work Timetable
- 3.1.6. Timetable
- 3.1.7. Night Work and Night Workers
- 3.1.8. Shift Work

**3.2. Adaptation of Working Hours and Work-Life Balance Rights**

- 3.2.1. Reduction in Working Hours for Infant Care
- 3.2.2. Absence or Reduction of Working Hours due to Birth of Premature Babies or Hospitalization of the Newborn
- 3.2.3. Reduction of Working Hours for Reasons of Legal Guardianship of Minors, Family Members or Handicapped Persons

- 3.2.4. Reduction of Working Hours or Adaptation in the Case of a Minor Affected by Cancer or Any Other Serious Disease
- 3.2.5. Reduction of Working Hours due to Gender Violence or Terrorism
- 3.2.6. Reduction of Working Hours due to Occupational Risk Prevention Plan Training

**3.3. Rest Periods and Annual Leave**

- 3.3.1. The Labor Calendar
- 3.3.2. Rest Periods
  - 3.3.2.1. Rests During the Working Day
  - 3.3.2.2. Rests Between Working Days
    - 3.3.2.3. Weekly Rest
- 3.3.3. Public Holidays
- 3.3.4. Vacations

- 3.3.4.1. Commencement, Duration and Accrual
- 3.3.4.2. Proportionality and Computable Periods
- 3.3.4.3. Overlapping of Vacations with Sick Leave Situations
- 3.3.4.4. Vacation Time
- 3.3.4.5. Payable Nature and the Possibility of Substitution

**3.4. Salary Benefits**

- 3.4.1. Concept and Function of the Salary
- 3.4.2. Salary in Cash and in Kind
- 3.4.3. Extra-Salarial Perceptions
- 3.4.4. Salary Systems: Procedures for Determining the Salary
- 3.4.5. Salary Structure
  - 3.4.5.1. Base Salary
  - 3.4.5.2. Salary Supplements
  - 3.4.5.3. Consolidation of Salary Supplements
- 3.4.6. Extra Payments

- 3.4.7. Determining the Salary
  - 3.4.7.1. Interprofessional Minimum Wage
  - 3.4.7.2. Professional Wage
  - 3.4.7.3. Contractual Wage
- 3.4.8. The Salary Absorption and Compensation Mechanism
- 3.4.9. Payment of Salary
- 3.4.10. Salary Protection
  - 3.4.10.1. Untouchable Wages
  - 3.4.10.2. Wages as a Privileged Credit
- 3.4.11. The Wage Guarantee Fund

**3.5. Geographic Mobility of Workers**

- 3.5.1. Concept and Characteristics
- 3.5.2. Legal Regime of Transfers
  - 3.5.2.1. Concept
  - 3.5.2.2. Causal Element
  - 3.5.2.3. Types of Transfers
  - 3.5.2.4. Procedure
- 3.5.3. Legal Regime for Travel
  - 3.5.3.1. Concept
  - 3.5.3.2. Causal Element
  - 3.5.3.3. Procedure
  - 3.5.3.4. Effects

**3.6. Substantial Modification of Working Conditions**

- 3.6.1. Causal Element
- 3.6.2. Work Conditions Susceptible to Modification
- 3.6.3. Concept of Substantial Modification
- 3.6.4. Type of Substantial Modification: Individual or Collective
- 3.6.5. Procedure
  - 3.6.6.1. Individual Modification
  - 3.6.6.2. Collective Modification

**3.7. Modifications of Working Conditions at the Employee's Will**

- 3.7.1. Promotions
  - 3.7.1.1. Concept
  - 3.7.1.2. Legal Regime
- 3.7.2. Family Regrouping
- 3.7.3. Purpose
- 3.7.4. Legal Regime
- 3.7.5. Objective Causes
  - 3.7.5.1. Protection of Workers who are Victims of Gender-Based Violence and Terrorism
  - 3.7.5.2. Protection of People with Disabilities
  - 3.7.5.3. Protection of the Physical Integrity of the Worker

**3.8. Interruption of Employment: Paid Leaves of Absence**

- 3.8.1. Concept and Characteristics
- 3.8.2. Type of Permission
- 3.8.3. Other Interruptions of Work for Reasons not Attributable to the Worker
- 3.8.4. Effects and Enjoyment

**3.9. Suspension of the Employment Contract due to Business Reasons or Force Majeure**

- 3.9.1. Concept and Characteristics
- 3.9.2. Causes of Suspension
  - 3.9.2.1. Suspension of the Contract at the Will of the Parties Involved
  - 3.9.2.2. Suspension due to Temporary Disability
  - 3.9.2.3. Suspension for Family Reasons
  - 3.9.2.4. Suspension at the Will of the Employee

- 3.9.2.5. Employees who are Victims of Gender Violence
- 3.9.2.6. Exercising the Right to Strike
- 3.9.2.7. Suspension at the Will of the Company
- 3.9.2.8. For Disciplinary Reasons
- 3.9.2.9. Due to Legal Closure of the Company
- 3.9.3. Suspension and Reduction of Working Hours due to Business Reasons
- 3.9.4. Suspension and Reduction of Working Hours due to Force Majeure

**3.10. The Legal Regime of Leaves of Absence from Work**

- 3.10.1. Concept and Type
- 3.10.2. Forced Leave of Absence
  - 3.10.2.1. Appointment or Election to Public Office
  - 3.10.2.2. Trade Union Positions
  - 3.10.2.3. Effects

- 3.10.3. Leave of Absence for Child and Family Care
  - 3.10.3.1. Assumptions
  - 3.10.3.2. Effects
- 3.10.4. Voluntary Leave of Absence
  - 3.10.4.1. Requirements
  - 3.10.4.2. Effects

**Module 4. Termination of the Labor Relationship**

**4.1. Termination of the Work Contract at the Joint Will of the Parties**

- 4.1.1. Termination of the Work Contract with Mutual Agreement from Both Parties
  - 4.1.1.1. Concept
  - 4.1.1.2. Requirements
  - 4.1.1.3. Effects
- 4.1.2. Termination of a Contract for Reasons Legally Stated in the Contract: Concept and Requirements
- 4.1.3. Termination of the Contract due to Expiration of the Agreed Time or Completion of the Work or Service in the Contract

**4.2. Termination of Contract for Other Reasons Related to Parts of the Contract**

- 4.2.1. Death, Retirement, Disability or Termination of the Legal Personality of the Business Owner
- 4.2.2. Employee Death, Retirement or Disability

**4.3. Free Withdrawal or Abandonment by the Employee**

- 4.3.1. Concept of Resignation and Abandonment
- 4.3.2. Resignation with Notice
- 4.3.3. The Resignation Notice
- 4.3.4. Formal Aspects and Effects
- 4.3.5. Resignation of Senior Management Personnel

**4.4. Termination of the Work Contract at the Will of the Employee due to a Corporate Breach**

- 4.4.1. Resolution of the Contract for a Corporate Breach: Causes
  - 4.4.1.1. Substantial Modifications that Result in the Impairment of the Employee's Dignity
  - 4.4.1.2. Lack of Payments or Continued Delays
  - 4.4.1.3. Other Serious Corporate Breaches
- 4.4.2. Procedure
- 4.4.3. Effects

**4.5. Disciplinary Dismissal**

- 4.5.1. Concept and Characteristics
- 4.5.2. Causes
  - 4.5.2.1. Repeated Absences or Lack of Punctuality
  - 4.5.2.2. Disobedience or Lack of Discipline at Work
  - 4.5.2.3. Verbal or Physical Abuse

- 4.5.2.4. Breach of Contractual Good Faith and Abuse of Trust in the Performance of Work
- 4.5.2.5. Continuous and Voluntary Decrease in Performance
- 4.5.2.6. Habitual Drunkenness or Drug Addiction
- 4.5.2.7. Discriminatory Harassment of the Employer or People Working in the Company

- 4.5.3. Form and Procedure
  - 4.5.3.1. Dismissal Letter
  - 4.5.3.2. The Effective Date
  - 4.5.3.3. Communicating the Dismissal to the Employee
- 4.5.4. Procedure for Disciplinary Dismissal in the Case of Legal Representatives of the Employees

**4.6. Termination of the Work Contract for Objective Causes: Objective Dismissal**

- 4.6.1. Concepts and Legal Regime
- 4.6.2. Causes
  - 4.6.2.1. Employee Ineptitude
  - 4.6.2.2. Failure to Adapt to Technical Changes in the Workplace

- 4.6.2.3. Economic, Technical, Organizational and Productive Causes
- 4.6.2.4. Insufficient Budget Appropriation
- 4.6.3. Formal Requirements and Procedures
  - 4.6.3.1. The Provision of Compensation
  - 4.6.3.2. Dismissal Letter
  - 4.6.3.3. The Notice Period and the Hours of Leave to Find Employment
- 4.6.4. Priority of Permanence

**4.7. Collective Dismissal**

- 4.7.1. Concept and Characteristics
- 4.7.2. Reasons
  - 4.7.1.1. Economic Reasons
  - 4.7.1.2. Organizational Reasons
  - 4.7.1.3. Technical Reasons
  - 4.7.1.4. Productive Reasons
- 4.7.3. Scope of the Impact of the Causes: the Thresholds

- 4.7.4. The Procedure
  - 4.7.4.1. Collective Phase of the Collective Dismissal: Consultation Period and Negotiation Process
  - 4.7.4.2. Individual Phase of the Collective Dismissal
- 4.7.5. Brief Reference to Collective Dismissal in Bankrupt Companies

**4.8. Dismissal due to Force Majeure**

- 4.8.1. Concept of Force Majeure
- 4.8.2. Procedure
- 4.8.3. Effects

**4.9. Termination of Employment Contracts for Public Administration Employees**

- 4.9.1. Termination due to End of Contract
- 4.9.2. Disciplinary Dismissal of Public Administration Employees
- 4.9.3. Dismissal for Objective Causes
- 4.9.4. Collective Dismissal

**4.10. Termination of Employment Contracts for Senior Management Employees**

- 4.10.1. Withdrawal on the Part of the Manager
- 4.10.2. Ad Nutum Dismissal or One Without Cause
- 4.10.3. Dismissal for Disciplinary Reasons

4.10.4. The Golden Parachute Clauses or Indemnity Clauses in Favor of Executives

4.10.5. Extinction in Bankruptcy Proceedings

**Module 5. Trade Union Freedom and Representation Model in the Company**

**5.1. Union Law and its Constitutional Recognition**

- 5.1.1. The International Model: the ILO Doctrine as a Global Standard for the Legal Regulation of the Trade Union Phenomenon

**5.2. Greater Union Representativeness**

- 5.2.1. Electoral Audience
- 5.2.2. Irradiation

**5.3. Protection of Trade Union Freedom**

- 5.3.1. Challenges to Union Bylaws
- 5.3.2. Special Process for the Protection of Union Laws
- 5.3.3. Constitutional Judicial Protection
- 5.3.4. Administrative Protection of Trade Union Freedom
- 5.3.5. International Protection of Trade Union Freedom

**5.4. Representation of Collective Interests and Social Concertation**

- 5.4.1. Legitimized Parties
- 5.4.2. Functions of the Institutional Participation
- 5.4.3. Social Dialogue
- 5.4.4. Participation in Tripartite Bodies

**5.5. Freedom of Association and Collective Bargaining**

- 5.5.1. The Structure of Collective Bargaining
- 5.5.2. Statutory Collective Bargaining
- 5.5.3. Extra-Statutory Collective Bargaining and Other Types of Negotiation
- 5.5.4. Framework Agreements
- 5.5.5. Negotiated Internal Flexibility Mechanisms and Company Collective Bargaining Agreements

**5.6. Union Organization and Action in the Company and in the Public Administrations**

- 5.6.1. Company Unions and Union Delegates
- 5.6.2. Legal Regime; Field and Legal Types
- 5.6.3. Functions and Competencies
- 5.6.4. Guarantees for Union Representatives in the Company
- 5.6.5. Trade Union Representation in the Civil Service

**5.7. Elective Representation of Employees in the Company**

- 5.7.1. Unitary Representation
- 5.7.2. Company Committee
- 5.7.3. Personnel Delegates
- 5.7.4. Intercenter Committee
- 5.7.5. Procedure for the Election of Employee Representatives

**5.8. Attributions and Competencies of Institutionalized Representation**

- 5.8.1. Guarantees of Workers' Representatives
- 5.8.2. Responsibilities of the Employee Representatives: Duty of Secrecy

**5.9. Other Legal Representations**

- 5.9.1. Ad-hoc Commissions
- 5.9.2. Prevention Delegates and Health and Safety Committee
- 5.9.3. Representations on European Works Councils

**Module 6. Covenants and Company Agreements and Collective Conflict Measures**
**6.1. The Statutory Collective Bargaining Agreement**

- 6.1.1. Concept and Nature of Collective Bargaining Agreements
- 6.1.2. Collective Bargaining Agreement Classes
- 6.1.3. Scope of Application of Collective Bargaining Agreements

**6.2. The Statutory Collective Bargaining Agreement and the Negotiation Process**

- 6.2.1. Collective Bargaining Agreement Parties, Bargaining Authority and Parties Bound by the Agreement

- 6.2.2. Procedure for Drawing Up the Collective Bargaining Agreement

- 6.2.3. Content and Limits of the Collective Bargaining Agreement

**6.3. The Statutory Collective Bargaining Agreement and its Temporary Application**

- 6.3.1. Duration of the Collective Bargaining Agreement
- 6.3.2. Ultra-Activity
- 6.3.3. Non-Application of the Collective Bargaining Agreement

**6.4. Relationships Between Agreements**

- 6.4.1. The Concurrence of Collective Bargaining Agreements
- 6.4.2. Adhesion and Extension of Collective Bargaining Agreements

**6.5. Company Agreements**

- 6.5.1. Classes of Company Agreements
- 6.5.2. Subsidiary Company Agreements
- 6.5.3. Amending Company Agreements

- 6.5.4. Production Reorganization Company Agreements

- 6.5.5. Informal Company Agreements or Covenants

- 6.5.6. Company Agreements Procedure

**6.6. Autonomous Dispute Resolution Procedures**

- 6.6.1. Mediation
- 6.6.2. Reconciliation
- 6.6.3. Arbitration

**6.7. The Procedural Modality of Collective Disputes or Global Framework Agreements and Collective Community Bargaining**

- 6.7.1. Parties Entitled to File the Action
- 6.7.2. Vicissitudes of this Special Modality
- 6.7.3. Effects of the Sentence

**6.8. The Right to Strike: Ownership and Typology**

- 6.8.1. Ownership of the Right to Strike
- 6.8.2. Civil Servants' Strike
- 6.8.3. Strike Modalities

**6.9. The Procedure for Going on Strike**

- 6.9.1. Call for Strike
- 6.9.2. Administration of the Strike: Strike Committee
- 6.9.3. Termination of the Strike

**6.10. Effects of the Strike and its Limits**

- 6.10.1. Effects of the Strike
- 6.10.2. Security and Maintenance Services
- 6.10.3. Minimum Services

**Module 7. The Right to Social Security**

**7.1. Risk Protection**

- 7.1.1. Social Risks
- 7.1.2. Risk Protection Techniques and their Evolution
- 7.1.3. Social Security as a Paradigmatic Example of the Welfare State's Beneficial Acitivity
- 7.1.4. The Constitutional Configuration of the Social Security System

**7.2. Structure and Composition of the System**

- 7.2.1. Two Levels of Protection
- 7.2.2. Division by Regimes
- 7.2.3. The General Regime's Field of Application
- 7.2.4. The Consequences of Incorrect Framing
- 7.2.5. The Effects of Double Framing

**7.3. The Legal Relationship with Social Security**

- 7.3.1. Business Owner Registration
- 7.3.2. Affiliation
- 7.3.3. Registering
- 7.3.4. De-Registering
- 7.3.5. The Administrative and Penal Consequences of Late Registration or Failure to Register
- 7.3.6. The Special Agreement with Social Security

**7.4. Financing of the Social Security System**

- 7.4.1. Different Financing Systems
- 7.4.2. The Obligation to Pay
- 7.4.3. The Administrative and Penal Consequences of not Fulfilling the Obligation to Pay
- 7.4.4. Settlement of Quotas
- 7.4.5. Social Security Collection

**7.5. General Rules for Protective Action**

- 7.5.1. The Causal Risks (Occupational Accidents and Occupational Diseases)
- 7.5.2. The Privileged Treatment of Occupational Risks
- 7.5.3. Types of Social Security Benefits
- 7.5.4. General Requirements for Access to Protective Action (Registration Requirement and the Lack of Eligibility Requirement)

**7.6. The Amount of Benefits**

- 7.6.1. The Dynamics of Benefits (Recognition, Payment and Termination)
- 7.6.2. Liability for Benefits
- 7.6.3. The Benefits Guarantees

**7.7. Disability Protection**

- 7.7.1. Effects of Disability in Work
- 7.7.2. Subsidy for Temporary Disability
- 7.7.3. Compensation for Non-Disabling Permanent Injuries
- 7.7.4. Permanent Disability
- 7.7.5. Permanent Disability Pension

**7.8. Benefits Linked to the Birth of Adoption of a Child**

- 7.8.1. Subsidy for Risk During Pregnancy or Breastfeeding
- 7.8.2. Subsidy for Co-Responsibility in Caring for an Infant
- 7.8.3. Benefits for Birth and Care
- 7.8.4. Subsidy for Caring for Seriously Ill Minors

**7.9. Retirement Pension**

- 7.9.1. Ordinary Retirement
- 7.9.2. Early Retirement
- 7.9.3. Late Retirement
- 7.9.4. Cases of Work and Pension Compatibility (Partial Retirement, Active Retirement and Flexible Retirement)

**7.10. Protection Against Job Loss**

- 7.10.1. Contributory Unemployment Benefits
- 7.10.2. Subsidy for Unemployment
- 7.10.3. Termination Benefits for Self-Employed Professionals

**Module 8. Occupational Risk Prevention: Obligations and Responsibilities**
**8.1. Prevention Obligation**

- 8.1.1. General Content, Scope and Limits
- 8.1.2. Instrumental Obligations
- 8.1.3. Evaluation and Planning of Preventative Activity
- 8.1.4. Training and Information Obligations
- 8.1.5. Obligation to Provide Work Equipment and Means of Protection
- 8.1.6. Required Documentation
- 8.1.7. Obligation to Report and Notify About Occupational Accidents and Occupational Diseases
- 8.1.8. Serious and Imminent Risk

**8.2. The Specific Obligation of Health Surveillance**

- 8.2.1. Subjects in Charge. Time of Materialization
- 8.2.2. The Voluntariness Principle and its Exceptions
- 8.2.3. The Results of Health Surveillance: Access to and Confidentiality of Information

**8.3. The Specific Obligation of Coordination of Business Activities**

- 8.3.1. Obligations in the Event of Concurrency of Activities
- 8.3.2. Contracts and Subcontracts
- 8.3.3. The Special Regulation of the Construction Sector

**8.4. The Obligation to Protect Certain Professional Groups**

- 8.4.1. Particularly Sensitive Workers, Pregnant and Breastfeeding Women, Seasonal Workers and Temporary Agency Workers
- 8.4.2. Risk Prevention for Self-Employed Work

**8.5. Obligation for Psychosocial Risks Prevention**

- 8.5.1. Types of Psychosocial Risks
- 8.5.2. Preventive Measures
- 8.5.3. Digital Disconnection as a Formula for Protecting the Employee's Health

**8.6. Workplace Harrassment as an Occupational Hazards**

- 8.6.1. Workplace Harrassment or Mobbing
- 8.6.2. Sexual Harrassment or Gener-Based Harrassment
- 8.6.3. Differences to Occupational Conflict
- 8.6.4. Prevention Obligation and Preventive Measures

**8.7. Administrative Responsibility in the Prevention of Occupational Risks**

- 8.7.1. Principles of the Administration's Sanctioning Power
- 8.7.2. Parties Responsible
- 8.7.3. Infringements and Penalties in Occupational Risk Prevention
- 8.7.4. The Administrative Sanctioning Procedure
- 8.7.5. The Infringement Report as a Prerequisite for the Initiation of the Sanctioning Proceeding

**8.8. The Penal Responsibility in the Prevention of Occupational Risks**

- 8.8.1. Specific and Generic Offenses in Occupational Risk Prevention
- 8.8.2. Concurrent Offenses Situations
- 8.8.3. Compatibility of Penal Liability with Other Responsibilities
- 8.8.4. Subjective Scope of Penal Liability
- 8.8.5. The Legal Entity as Criminally Liable
- 8.8.6. The Penal Responsibility of Administrators, Managers and Workers

**8.9. Civil Liability**

- 8.9.1. Natural of Civil Liability Resulting from an Accident at Work and/or Occupational Disease
- 8.9.2. Responsibility of the Employer for the Acts of their Employees
- 8.9.3. Responsibility for Activity Coordination: Productive Decentralization and Responsibilities of Contractors and Subcontractors
- 8.9.4. Responsibility of Corporate Groups
- 8.9.5. Responsibility of Manufacturers and Suppliers

**8.10. Social Security Responsibilities**

- 8.10.1. The Benefit Surcharge and its Compatibility
- 8.10.2. Concepts and Nature
- 8.10.3. Parties Responsible



**Module 9. The Employment Procedure: Declarative Protection (General Part and Procedural Modalities)**

**9.1. The Social Jurisdiction: Courts and Competencies**

- 9.1.1. Regulatory Sources of the Social Jurisdictional Order
- 9.1.2. Competence of the Social Jurisdictional Order
- 9.1.3. Extrajudicial Solution
- 9.1.4. The Different Courts of the Social Jurisdiction, Functional and Territorial Jurisdiction

**9.2. The Procedural Parties**

- 9.2.1. Concept, Capacity, Legitimization
- 9.2.2. Proceedings with Several Parties

**9.3. Proceeding Avoidance**

- 9.3.1. Acts Prior to the Proceeding
- 9.3.2. Reconciliation
- 9.3.3. Prior Claim

**9.4. Start of Declarative Process**

- 9.4.1. Preparatory Acts and Evidence Anticipation
- 9.4.2. Preventive Measures and Liens
- 9.4.3. The Lawsuit: Filing, Admission for Processing and Correction of the Lawsuit
- 9.4.4. Accumulation of Actions and Proceedings
- 9.4.5. Order for Payment Proceedings

**9.5. The Hearing**

- 9.5.1. Concept of the Hearing and Actions Prior to It
- 9.5.2. Judicial Settlement
- 9.5.3. Allegations of the Different Parties
- 9.5.4. Proposition and Practice of the Evidence
- 9.5.5. Conclusions

**9.6. Challenging the Dismissal**

- 9.6.1. Action Expiration
- 9.6.2. The Requirements of the Claim
- 9.6.3. The Sentence and the Qualification of the Dismissal
- 9.6.4. The Effects of the Declaration of Justifiable Dismissal
- 9.6.5. The Effects of the Declaration of Unfair Dismissal
- 9.6.6. The Effects of the Declaration of Null Dismissal

**9.7. Disciplinary Sanction Dismissal**

- 9.7.1. Sanction Nulling
- 9.7.2. Confirmation of the Sanction
- 9.7.3. Total Revoque of the Sanction
- 9.7.4. Partial Revoque of the Sanction
- 9.7.5. The Non-Appealability of the Judgment and its Exceptions

**9.8. Termination of the Work Contract due to Objective Causes**

- 9.8.1. Process for Termination due to Objective Causes
- 9.8.2. Collective Dismissals due to Economic, Organizational, Technical or Production Reasons

**9.9. Procedural Modalities Related to the Development of the Employment Contract**

- 9.9.1. The Vacations Process
- 9.9.2. Professional Classification Process
- 9.9.3. The Procedure for Geographic Modification, Substantial Modification of Working Conditions and Reduction of Working Hours due to Economic, Technical, Organizational or Production Reasons
- 9.9.4. The Process for Breastfeeding Leave and Reduced Working Hours for Family Reasons

**9.10. Social Security Processes**

- 9.10.1. Legitimized Parties
- 9.10.2. Prior Claim and Exhaustion of Preliminary Proceedings
- 9.10.3. Claim
- 9.10.4. Effects of the Sentence

**Module 10. The Employment Procedure: the Challenges and the Protection****10.1. Appeal Procedures**

10.1.1. General Considerations

**10.2. Appeal for Reconsideration**

10.2.1. Resolutions Subject to Appeal

10.2.2. Procedure

10.2.3. Effects of the Rejection and Estimation of the Appeal for Reconsideration

**10.3. Complaint Appeal**

10.3.1. Resolutions Subject to Appeal

10.3.2. Procedure

10.3.3. Effects of the Rejection and Estimation of the Complaint Appeal

**10.4. Appeal for Review**

10.4.1. General Considerations

10.4.2. Resolutions Subject to Appeal

10.4.3. Procedure

10.4.4. Effects of the Rejection and Estimation of the Appeal for Review

**10.5. Cassation Appeal**

10.5.1. General Considerations

10.5.2. Resolutions Subject to Appeal

10.5.3. Processing of the Appeal Before the Social Division of the Supreme Court

10.5.4. Effects of the Rejection and Estimation of the Cassation Appeal

**10.6. The Appeal for the Unification of Doctrine**

10.6.1. General Considerations

10.6.2. Resolutions Subject to Appeal

10.6.3. Substantive Requirements of the Contradiction

10.6.4. Processing the Appeal

**10.7. General Considerations of Labor Execution**

10.7.1. Executive Titles

10.7.2. The Competent Judicial Body

10.7.3. Legal Standing in the Enforcement Process

10.7.4. Execution Process

**10.8. Ordinary Executions**

10.8.1. General Considerations

10.8.2. Seizing Assets: Concept, Phases, and Incidences in the Seizure

10.8.3. The Procedure for the Enforced Execution of Repossessed Assets

10.8.4. Payment to Creditors

10.8.5. Corporate Insolvency

**10.9. Special Executions**

10.9.1. Execution of Dismissal Judgments

10.9.2. Enforcement of Judgments Against Public Entities

10.9.3. Collective Entities

**10.10. Provisional Execution**

10.10.1. General Considerations

10.10.2. Provisional Enforcement of Judgments for Money Payments

10.10.3. Provisional Enforcement of Social Security Sentences

10.10.4. Provisional Enforcement of Judgments for Dismissal

**Module 11.** The Application of Taxes, the Tax Penalty Regime and Tax Revision

11.1. Common Rules for the Application of Taxes	11.2. Tax Management (I)	11.3. Tax Management (II)	11.4. Tax Inspection (I)
11.5. Tax Inspection (II)	11.6. Tax Collection (I)	11.7. Tax Collection (II)	11.8. Tax Offenses and Penalties (I)
11.9. Tax Offenses and Penalties (II)	11.10. Revision Proceedings in Tax Matters		

**Module 12.** Corporate Income Tax: General Regime (I)

<b>12.1. General Characteristics of the Tax</b> 12.1.1. Regulatory Framework 12.1.2. Taxable Transaction 12.1.3. Taxpayer 12.1.3.1. Subject and Exempt Taxpayers 12.1.3.2. Communities of Goods and Civil Partnerships 12.1.3.3. Asset Holding Entities 12.1.4. Tax Residence 12.1.5. Tax and Reporting Period	<b>12.2. Adjustments to Taxable Income: Deductible Expenses</b> 12.2.1. Requirements for Deductibility of Expenses 12.2.2. Non-Deductible Expenses	<b>12.3. Financial Expenses</b>	<b>12.4. Temporary Allocation of Revenues and Expenses</b>
12.5. Amortization	12.6. Valuation Standards and Related-Party Transactions	12.7. Provisions for Risks and Costs	12.8. Impairment Losses and Deferred Tax Assets Regime
12.9. Double Taxation Exemptions	12.10. Patent Box	12.11. Capitalization Reserve	

**Module 13. Corporate Income Tax: General Regime (II)**

13.1. Offsetting of Tax Bases	13.2. Tax Rates and Total Tax Liability	13.3. Bonuses	13.4. Double Taxation Deductions
13.5. Deduction for Research and Development and Technological Innovation	13.6. Deduction for Investments in Cinematographic Productions, Audiovisual Series and Live Performing Arts and Music Shows	13.7. Deductions for Creating Jobs	13.8. Deduction for Investments of Port Companies
13.9. Common Rules for Deductions	13.10. Installment Payments		

**Module 14. Corporate Income Tax: Special Regimes (I)**

14.1. Management of Corporate Income Tax	14.2. Economic Interest Groupings and Temporary Joint Ventures	14.3. Tax Consolidation Regime: Basic Concepts 14.3.1. Definition 14.3.2. Taxpayer 14.3.3. Tax Liabilities Arising from the Application of the Consolidation Tax Regime	14.4. Consolidation Regime (II) 14.4.1. Declaration Obligations 14.4.2. Loss of the Tax Consolidation Regime: Causes and Effects
14.5. Tax Group 14.5.1. Definition of Tax Group. Parent Company. Dependent Entities 14.5.2. Inclusion or Exclusion of Entities in the Tax Group 14.5.3. Determination of Ownership and Voting Rights in Indirect Equity Interests 14.5.4. Special Rules for the Incorporation of Entities in the Tax Group	14.6. Taxable Income of the Consolidated Group 14.6.1. Special Rules Applicable to the Determination of the Individual Taxable Bases of the Entities that are Members of the Tax Group 14.6.2. Eliminations 14.6.3. Incorporations 14.6.4. Offset of Tax Loss Carryforwards	14.7. Consolidated Settlement 14.7.1. Tax Group Tax Rate 14.7.2. Full Share of the Tax Group 14.7.3. Deductions and Allowances from the Gross Tax Liability of the Tax Group 14.7.4. Declaration and Self-Assessment of the Tax Group	14.8. Regime for Small Companies (I) 14.8.1. Concept of Small Companies 14.8.2. Freedom to Amortize with Job Creation 14.8.3. Accelerated Depreciation
14.9. Regime for Small Companies (II) 14.9.1. Impairment Losses on Debts 14.9.2. Leveling Reserve	14.10. Financial Leasing Regime		

**Module 15. Corporate Income Tax: Special Regimes (II)**

**15.1. Corporate Restructuring Regime. Concept, Scope and Cases of Application**

**15.2. Regime Requirements**

- 15.2.1. The Valid Economic Reason
- 15.2.2. Communication of the Regime

**15.3. Corporate Restructuring Regime**

- 15.3.1. Regime Applicable to the Items Transferred
- 15.3.2. Valuation of Shares Acquired
- 15.6.3. Partners Taxation
- 15.6.4. Securities Exchange Regime

**15.4. Corporate Restructuring Regime (III)**

- 15.4.1. Equity Interests of the Transferor and the Transferee Entity
- 15.4.2. Non-Monetary Contributions

**15.5. Corporate Restructuring Regime (IV)**

- 15.5.1. Subrogation in Legal Position
- 15.5.2. Accounting Duties

**15.6. Cooperative Tax Regime (I). Tax Qualification**

- 15.6.1. Tax Classification of Cooperatives
- 15.6.2. Effects of Tax Status Loss

**15.7. Cooperative Tax Regime (II). Reasons for Tax Status Loss**

**15.8. Specially Protected Cooperatives. Enumeration and Requirements**

**15.9. Cooperative Tax Regime (III) Special Rules on the Corporate Income Tax Base**

- 15.9.1. Double Taxable Income
- 15.9.2. Valuation of Transactions with Partners
- 15.9.3. Special Expenses: Interest on Capital
- 15.9.4. Obligatory Reserve Funds

**15.10. Cooperative Tax Regime (IV). Tax Benefits of Cooperatives**

- 15.10.1. Tax Benefits on the IRS Tax Liability
- 15.10.2. Tax Benefits in Other Taxes

**Module 16. Value Added Tax: General Regime (I)**

**16.1. Introduction to VAT**

**16.2. Taxable Event for VAT**

- 16.2.1. Deliveries of Goods and Services
- 16.2.2. Assimilated Operations

**16.3. Intracommunity Operations and Foreign Trade Operations**

- 16.3.1. Intracommunity Acquisitions of Goods
- 16.3.2. Provision and Purchase of Intra-Community Services
- 16.3.3. Import of Goods

**16.4. Assumptions of Non-Liability**

**16.5. Exemptions**

**16.6. Taxpayers and Liable Parties**

- 16.6.1. General Rules
- 16.6.2. Reverse Charge Rule
- 16.6.3. Income Tax Authorities

**16.7. Place of Performance**

- 16.7.1. Deliveries of Goods
- 16.7.2. Provision of Services

**16.8. Accrual of Tax**

- 16.8.1. General Rules
- 16.8.2. Special Rules

**16.9. Taxable Income**

- 16.9.1. General Rules
- 16.9.2. Special Rules

**16.10. Modification of the Taxable Base**

**Module 17. Value Added Tax: General Regime (II)**

<b>17.1. Tax Rates</b>	<b>17.2. Impact of the Tax</b> 17.2.1. Temporal and Formal Requirements 17.2.2. Billing Duties 17.2.3. Electronic Billing 17.2.4. Immediate Information Supply system (SII)	<b>17.3. Input Tax Deduction</b> 17.3.1. Requirements 17.3.2. Limitations 17.3.3. Exclusions and Restrictions	<b>17.4. Deductions in Differentiated Sectors of Activity</b>
<b>17.5. Tax Liquidation</b> 17.5.1. General Regime 17.5.2. Pro Rata Rule 17.5.2.1. General Apportionment 17.5.2.2. Special Apportionment	<b>17.6. Return</b>	<b>17.7. Rectifications</b> 17.7.1. Adjustment of Charged Quotas 17.7.2. Rectification of Deductions	<b>17.8. Adjustment of Deductions</b> 17.8.1. By Application of Provisional Apportionment 17.8.2. For Acquisition or Importation of Investment Goods 17.8.3. For Deductions Prior to Start-Up
<b>17.9. Formal Obligations</b>	<b>17.10. Tax Management</b>		

**Module 18. Value Added Tax: Special Regimes**

<b>18.1. Common Rules for the Special VAT Regimes</b>	<b>18.2. Simplified Special Regime</b>	<b>18.3. Special Regime for Agriculture, Livestock and Fisheries</b>	<b>18.4. Special Regime for Used Goods, Works of Art, Antiques and Collectibles</b>
<b>18.5. Special Regime for Investment Gold Transactions</b>	<b>18.6. Special Regime for Travel Agencies</b>	<b>18.7. Special Regime for the Equivalence Surcharge</b>	<b>18.8. Special Regimes Applicable to Telecommunications, Radio and Television Broadcasting and Electronically Provided Services</b>
<b>18.9. Special Regime for the Group of Entities</b>	<b>18.10. Special Cash Basis Regime</b>		

**Module 19. Excise Duties**

19.1. Excise Duties: Introduction	19.2. Manufacturing Excise Duties	19.3. Excise Duty on Coal	19.4. Excise Duty on Certain Types of Transport
19.5. Tax on the Value of Electric Energy Production	19.6. Tax on the Production of Spent Nuclear Fuel and Radioactive Waste from Electric Power Generation	19.7. Tax on the Storage of Spent Nuclear Fuel and Radioactive Waste in Centralized Facilities	19.8. Tax on Fluorinated Greenhouse Gases
19.9. Tax on the Value of the Extraction of Gas, Oil and Condensates	19.10. Plastic Tax		



*The most complete and up-to-date syllabus on the current academic scene"*



07

# Methodology

This academic program offers students a different way of learning. Our methodology uses a cyclical learning approach: **Relearning**.

This teaching system is used, for example, in the most prestigious medical schools in the world, and major publications such as the **New England Journal of Medicine** have considered it to be one of the most effective.





“

*Discover Relearning, a system that abandons conventional linear learning, to take you through cyclical teaching systems: a way of learning that has proven to be extremely effective, especially in subjects that require memorization"*





## TECH Business School uses the Case Study to contextualize all content

Our program offers a revolutionary approach to developing skills and knowledge. Our goal is to strengthen skills in a changing, competitive, and highly demanding environment.

“

*At TECH, you will experience a learning methodology that is shaking the foundations of traditional universities around the world”*



*This program prepares you to face business challenges in uncertain environments and achieve business success.*



*Our program prepares you to face new challenges in uncertain environments and achieve success in your career.*

### A learning method that is different and innovative

This TECH program is an intensive educational program, created from scratch to present executives with challenges and business decisions at the highest level, whether at the national or international level. This methodology promotes personal and professional growth, representing a significant step towards success. The case method, a technique that lays the foundation for this content, ensures that the most current economic, social and business reality is taken into account.

“

*You will learn, through collaborative activities and real cases, how to solve complex situations in real business environments”*

The case method has been the most widely used learning system among the world's leading business schools for as long as they have existed. The case method was developed in 18.2 so that law students would not only learn the law based on theoretical content. It consisted of presenting students with real-life, complex situations for them to make informed decisions and value judgments on how to resolve them. In 18.4, Harvard adopted it as a standard teaching method.

What should a professional do in a given situation? This is the question we face in the case method, an action-oriented learning method. Throughout the program, the studies will be presented with multiple real cases. They must integrate all their knowledge, research, argue and defend their ideas and decisions.

## Relearning Methodology

TECH effectively combines the Case Study methodology with a 100% online learning system based on repetition, which combines different teaching elements in each lesson.

We enhance the Case Study with the best 100% online teaching method: Relearning.

*Our online system will allow you to organize your time and learning pace, adapting it to your schedule. You will be able to access the contents from any device with an internet connection.*

At TECH you will learn using a cutting-edge methodology designed to train the executives of the future. This method, at the forefront of international teaching, is called Relearning.

Our online business school is the only one in the world licensed to incorporate this successful method. In 19.8. we managed to improve our students' overall satisfaction levels (teaching quality, quality of materials, course structure, objectives...) based on the best online university indicators.





In our program, learning is not a linear process, but rather a spiral (learn, unlearn, forget, and re-learn). Therefore, we combine each of these elements concentrically.

With this methodology we have trained more than 650,000 university graduates with unprecedented success in fields as diverse as biochemistry, genetics, surgery, international law, management skills, sports science, philosophy, law, engineering, journalism, history, markets, and financial instruments. All this in a highly demanding environment, where the students have a strong socio-economic profile and an average age of 43.5 years.

*Relearning will allow you to learn with less effort and better performance, involving you more in your specialization, developing a critical mindset, defending arguments, and contrasting opinions: a direct equation to success.*

From the latest scientific evidence in the field of neuroscience, not only do we know how to organize information, ideas, images and memories, but we know that the place and context where we have learned something is fundamental for us to be able to remember it and store it in the hippocampus, to retain it in our long-term memory.

In this way, and in what is called neurocognitive context-dependent e-learning, the different elements in our program are connected to the context where the individual carries out their professional activity.



This program offers the best educational material, prepared with professionals in mind:



### Study Material

All teaching material is produced by the specialists who teach the course, specifically for the course, so that the teaching content is highly specific and precise.

These contents are then applied to the audiovisual format, to create the TECH online working method. All this, with the latest techniques that offer high quality pieces in each and every one of the materials that are made available to the student.



### Classes

There is scientific evidence suggesting that observing third-party experts can be useful.

Learning from an Expert strengthens knowledge and memory, and generates confidence in future difficult decisions.



### Management Skills Exercises

They will carry out activities to develop specific executive competencies in each thematic area. Practices and dynamics to acquire and develop the skills and abilities that a high-level manager needs to develop in the context of the globalization we live in.



### Additional Reading

Recent articles, consensus documents and international guidelines, among others. In TECH's virtual library, students will have access to everything they need to complete their course.





### Case Studies

Students will complete a selection of the best case studies chosen specifically for this program. Cases that are presented, analyzed, and supervised by the best senior management specialists in the world.



### Interactive Summaries

The TECH team presents the contents attractively and dynamically in multimedia lessons that include audio, videos, images, diagrams, and concept maps in order to reinforce knowledge.

This exclusive educational system for presenting multimedia content was awarded by Microsoft as a "European Success Story".



### Testing & Retesting

We periodically evaluate and re-evaluate students' knowledge throughout the program, through assessment and self-assessment activities and exercises, so that they can see how they are achieving their goals.





08

# Our Students' Profiles

The students of this program in Comprehensive Business Consulting at TECH Technological University are professionals with extensive experience in advising companies, who are looking for an educational opportunity to improve their qualifications with a highly academic postgraduate program. People who understand the need to continue with their studies throughout their working life as an indispensable method to achieve a better job, increase their employability and be more competitive in their work.





“

*A program aimed at professionals who are looking to improve their job prospects in a short period of time”*

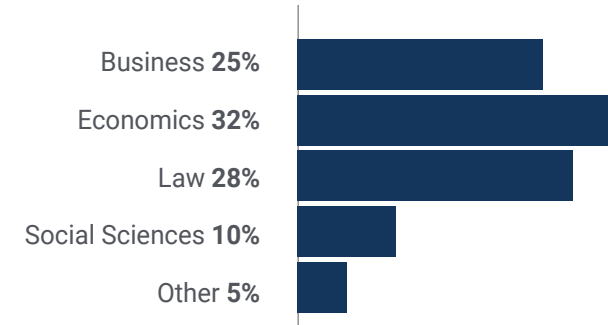
### Average Age

Between **35** and **45** years old

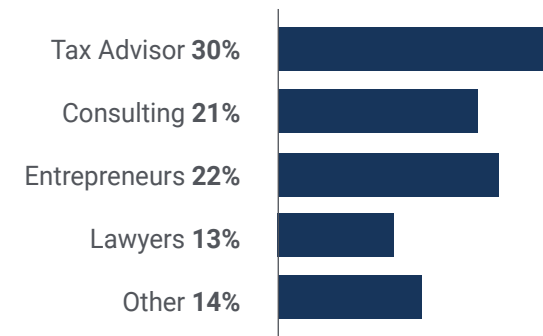
### Years of Experience



### Training

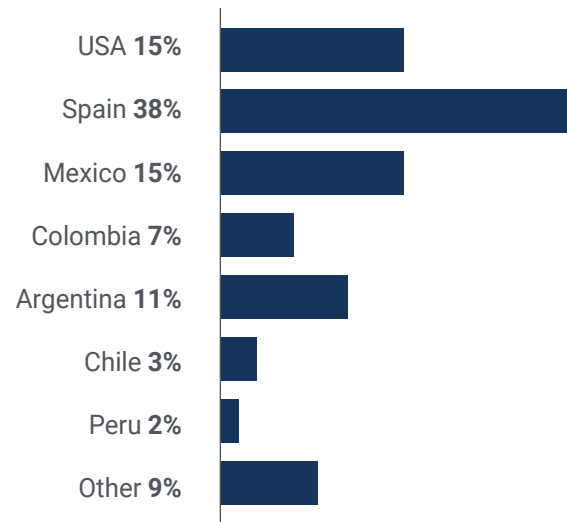


### Academic Profile



## Geographical Distribution

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## Miguel Molina

Business Consultant

*"This program has given me the opportunity to expand my learning in an area that is fundamental to my professional development. In this way, in this TECH Advanced Master's Degree I have found completely new information that I required for my professional practice, so that I have been able to update my knowledge and skills and now I am more confident when making decisions. In addition, the online modality has been a great plus, since I have been able to continue with my studies without having to put aside the rest of my commitments"*

09

# Course Management

The teachers of this TECH program are professionals with extensive experience in business consulting, but also in the field of teaching and research. Teachers who understand the importance of lifelong learning and who have designed a high-quality program, adapted to the needs of 21st century students. In addition, they are up to date with new teaching technologies, which is why they contribute a multitude of theoretical and practical resources to this program.





“

*The best teaching team of the moment to help you grow professionally”*

## Management



### Dr. Taléns Visconti, Eduardo Enrique

- ♦ PhD in Law, Business and Justice. University of Valencia
- ♦ Degree in Law from the University of Valencia
- ♦ Master's Degree in Law, Business and Justice. University of Valencia
- ♦ Postgraduate Diploma in Mediation in Labor Relations University of Valencia
- ♦ XXVIII Congress of Labor Law and Social Security 'Productive decentralization: new forms of work and business organization'.
- ♦ Attendance at the XXVII National Congress of the AEDTSS (Spanish Labor Law Association) 'Balance and Perspectives of the European Labor and Social Policy'.
- ♦ Participation as lecturer in the course 'La Responsabilidad Empresarial 19.8., with a lecture on Employer's Liability.
- ♦ Author of Teaching Innovation and Legal Science. pp. 18. - 210. (Spain): Aranzadi (Thomson Reuters), 19.7. Material Name: "The use of Facebook as a tool for teaching innovation in labor law". Taléns Visconti, Eduardo Enrique

## Coordination

### Ms. Alguacil Marí, María Pilar

- ◆ Professor of Financial and Tax Law
- ◆ Member of the editorial board of several scientific journals, such as Civitas Revista Española de Derecho Financiero, and CIRIEC, legal journal of Social and Cooperative Economy
- ◆ Author of more than 100 scientific publications, in the form of books, book chapters and collaborations in national and international journals
- ◆ She has carried out research periods at the Universities of Bologna, Catania, UQAM, Verona, and Sussex, as well as at the European agency EUROFOUND.
- ◆ She has advised the most representative organizations of the Social Economy
- ◆ She has participated as a speaker in sessions of the European Economic and Social Committee and in the Social Economy Intergroup of the European Parliament

## Professors

### Mr. De Buján y Arranz, Antonio Fernández

- ◆ Senior Associate of KPMG Lawyers
- ◆ Degree in Law from the ICADE (University of Pontificia Comillas)
- ◆ Degree in Business Administration from ICADE (University of Pontificia Comillas)
- ◆ Master's Degree in Public Law from UCM
- ◆ Academic Correspondent of the Royal Academy of Jurisprudence and Legislation
- ◆ Professor of Special Taxes for the Master's Degree in Tax Practice at Garrigues Center of Studies
- ◆ Member of the editorial board of Aranzadi Tax Expert in the chapters on Excise and Environmental Taxes and external evaluator of Técnica Tributaria Journal
- ◆ ISDE International Legal Award in the area of Fiscal and Tax Law, in the professional category, for his work "El denominado IVA asimilado a la importación" (The so-called VAT assimilated to importation)



**Dr. Bonet Sánchez, María Pilar**

- ◆ Lawyer of the ICAV (Bar Association of Valencia).
- ◆ PhD in Law from the University of Valencia (19.5)
- ◆ Degree in Law from the University of Valencia (18.6)
- ◆ University Professor of Financial and Tax Law (19.0)
- ◆ Director of the University Certificate in tax and labor management for the self-employed (5 editions)
- ◆ Member of the Agricultural and Food Cooperatives Chair team.
- ◆ Researcher in several projects related to social economy and cooperativism.
- ◆ Advisor to several cooperatives, especially in relation to VAT.
- ◆ Anonymous external reviewer of scientific articles for publication in various journals

**Dr. Aragón Gómez, Cristina**

- ◆ PhD in Law. "Apto cum laude" unanimously by the Faculty of Social and Legal Sciences of Carlos III de Madrid University
- ◆ Degree in Law Complutense University of Madrid
- ◆ Extraordinary Doctorate Award from the Faculty of Law from Carlos III de Madrid University
- ◆ Master's Degree in Human Resources Management, Specialty in Work Relations Chamber of Commerce and Industry of Madrid and the Autonomous University of Madrid

**Dr. Ramos Moragues, Francisco**

- ◆ European PhD in Labor Law and Social Security Law Center. University of Bologna
- ◆ PhD in Labor Law and Social Security Law Center. University of Valencia
- ◆ Degree in Central Law University of Valencia
- ◆ Diploma in Labor Relations. Faculty of Social Sciences of the University of Valencia

**Dr. Nieto Rojas, Patricia**

- ◆ PhD in Law. UC3M
- ◆ Bachelor's Degree in Labor Sciences. Carlos III University of Madrid
- ◆ Diploma in Labor Relations. Carlos III University of Madrid
- ◆ Master's Degree in Private Law
- ◆ Advanced level course "Design and implementation of equality plans and measures. Advanced Level II" Women's Institute, European Social Fund
- ◆ Advanced Industrial Relations and Human Resources Program. Carlos III University of Madrid/ Baker & Mackenzie

**Dr. Moreno Solana, Amanda**

- ◆ PhD in Law: "The organization of occupational risk prevention in companies. Configuring elements and problems derived from its legal regime". Carlos III University of Madrid. Outstanding Award in her Thesis
- ◆ Law Degree. Carlos III University of Madrid. Specialty: labor and company law
- ◆ Master's Degree in Occupational Hazard Prevention Carlos III University of Madrid. Speciality: Occupational Safety and Ergonomics and Psychosociology
- ◆ Master's Degree in Private Law. Carlos III University of Madrid
- ◆ Course on Pedagogical Adaptation. Complutense University of Madrid



**Dr. Díaz de Atauri, Pablo Gimeno**

- ◆ PhD in Law from Carlos III University of Madrid with the qualification of Excellent cum Laude. Outstanding Award in his PhD
- ◆ Master's Degree in Private Law from Carlos III University of Madrid
- ◆ Law degree from the Carlos III University of Madrid.
- ◆ Degree in Economics from Carlos III University of Madrid
- ◆ Participation in Projects Technological change and transformation of labor sources: law and collective bargaining agreements in the face of digital disruption, MERCADER UGUNIA, JESÚS R., Ministry of Innovation, Science and Universities

**Dr. Correcher Mato, Carlos**

- ◆ PhD in Financial and Tax Law

**Ms. Puchol Tur, Teresa**

- ◆ Currently studying a PhD in Tax Law
- ◆ Degree in Economics
- ◆ Master's Degree in Business Law

# 10

# Impact on Your Career

The completion of TECH's Advanced Master's Degree in Comprehensive Business Consulting is a unique opportunity to achieve the professional change that students desire. In this way, within this program, students will find the best education on labor and tax business consulting in the current academic panorama, which will be fundamental for their professional development and will give the desired boost to their career. The perfect opportunity to specialize in a fundamental area of business.





“

*The theoretical and practical resources of this program will facilitate your learning in this field”*



## Are you ready to take the leap? Excellent professional development awaits you

The Advanced Master's Degree in Comprehensive Business Consulting at TECH Technological University is an intensive program that prepares students to face business challenges and decisions both nationally and internationally. Its main objective is to promote your personal and professional growth Helping students achieve success. Therefore, those who wish to improve themselves, achieve a positive change at a professional level and interact with the best, will find their place at TECH.

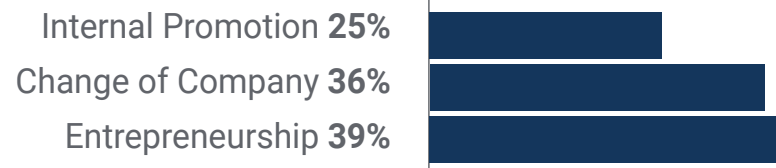
*Achieve the professional improvement you desire by expanding your education in this field.*

*This program will mark a before and after in your career.*

### When the change occurs



### Type of change



## Salary increase

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This program represents a salary increase of more than **25%** for our students.



11

# Benefits for Your Company

The Advanced Master's Degree in Comprehensive Business Consulting at TECH Technological University is a unique opportunity for students on a personal and professional level, but also for the companies in which they work, as they will be able to provide a new strategic vision and new working methods and techniques that will improve their day-to-day work. It will undoubtedly enable students to achieve the professional excellence they desire and, therefore, be more competitive in their daily work.





“

*Study at TECH and bring to your company a new working method, more dynamic, more effective, more adapted to the needs of the 21st century"*



Developing and retaining talent in companies is the best long-term investment.

01

### Intellectual Capital and Talent Growth

The executive will introduce the company to new concepts, strategies, and perspectives that can bring about significant changes in the organization.

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02

### Retaining High-Potential Executives to Avoid Talent Drain

This program strengthens the link between the company and the executive and opens new avenues for professional growth within the company.

03

### Building Agents of Change

The manager will be able to make decisions in times of uncertainty and crisis, helping the organization overcome obstacles.

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04

### Increased International Expansion Possibilities

Thanks to this program, the company will come into contact with the main markets in the world economy.



05

### Project Development

The manager will be work on a current project or develop new projects in the field of R&D or Business Development within their company.

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06

### Increased Competitiveness

This Advanced Master's Degree will equip students with the skills to take on new challenges and drive the organization forward.

# 12 Certificate

This Advanced Master's Degree in Comprehensive Business Consulting guarantees students, in addition to the most rigorous and up-to-date education, access to an Advanced Master's Degree issued by TECH Technological University.



“

*Successfully complete this program and receive your university qualification without having to travel or fill out laborious paperwork"*

This **Advanced Master's Degree in Comprehensive Business Consulting** contains the most complete and up-to-date program on the market.

After the student has passed the assessments, they will receive their corresponding **Advanced Master's Degree** diploma issued by **TECH Technological University** via tracked delivery\*.

The diploma issued by **TECH Technological University** will reflect the qualification obtained in the **Advanced Master's Degree**, and meets the requirements commonly demanded by labor exchanges, competitive examinations, and professional career evaluation committees.

Title: **Advanced Master's Degree in Comprehensive Business Consulting**

Official N° of hours: **3,000 h.**



\*Apostille Convention. In the event that the student wishes to have their paper diploma issued with an apostille, TECH EDUCATION will make the necessary arrangements to obtain it, at an additional cost.



## Advanced Master's Degree Comprehensive Business Consulting

- » Modality: online
- » Duration: 2 years
- » Certificate: TECH Technological University
- » Dedication: 16h/week
- » Schedule: at your own pace
- » Exams: online

# Advanced Master's Degree Comprehensive Business Consulting

