



## Gestión fiscal. ADGD0108 (Spanish Edition)

*Sara Hidalgo Aguilar, Isabel María Calderón Carrillo*

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Identificar la legislación fiscal vigente y explicar las normas aplicables a cada uno de los impuestos (Impuesto sobre Sociedades, Impuesto sobre el Valor Añadido y el Impuesto sobre la Renta de las Personas Físicas). Diferenciar para contribuyentes personas físicas, los regímenes de estimación de rendimientos aplicables en el Impuesto sobre Sociedades, Impuesto sobre el Valor Añadido y el Impuesto sobre la Renta de las Personas Físicas. Distinguir entre resultado contable y resultado fiscal, y especificar los procedimientos para la conciliación de ambos en el cálculo del Impuesto sobre Sociedades. Precisar los plazos y procedimientos de declaración-liquidación de los distintos impuestos. Calcular la cuota diferencial del Impuesto sobre Sociedades (ajustes por diferencias temporales y permanentes. Calcular la base imponible del Impuesto sobre Sociedades, del Impuesto sobre el Valor Añadido y el Impuesto sobre la Renta de las Personas Físicas. Calcular de la cuota líquida y la cuota diferencial del Impuesto sobre Sociedades, aplicando las deducciones y bonificaciones que procedan y deduciendo las retenciones y los pagos a cuenta. Calcular el IVA liquidable en sus diferentes conceptos. Calcular la cuota íntegra del Impuesto sobre la Renta de las Personas Físicas. Precisar las obligaciones fiscales correspondientes a cada impuesto. Identificar el régimen fiscal aplicable a las empresas de reducida dimensión. Ebook ajustado al certificado de profesionalidad de Gestión Contable y Gestión Administrativa para Auditoría.

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