

5.0 credits

30.0 h

Teacher(s) :	Paridaens Etienne ; Stevenart Meeus François (coordinator) ;
Language :	Français
Place of the course	Mons
Main themes :	-- Fundamentals of commercial law: commercial acts, access to commercial activities, goodwill, commercial contracts, commercial guarantees, commercial litigation, bankruptcy and debt settlement -- Fundamentals of corporate law: the partnership agreement, the moral person, the classification of corporations, the incorporation of companies, corporate bodies and the division of powers between them, conflicts between partners, SA and SPRL -- Fundamentals of taxation: taxation: definition, related concepts, terminological distinctions; tax law, substantive law: legal consequences, the relationship between tax law and other branches of the law; taxation techniques: establishment of the tax, payment and tax collection and prescription; categories of taxes, tax evasion, tax avoidance and the anti-abuse law
Aims :	On completion of this course, students will be able to understand: -- the general principles of corporate law, commercial practices and competition law. the general principles of Belgian taxation, particularly with respect to income taxes. <i>The contribution of this Teaching Unit to the development and command of the skills and learning outcomes of the programme(s) can be accessed at the end of this sheet, in the section entitled "Programmes/courses offering this Teaching Unit".</i>
Evaluation methods :	Written examination
Teaching methods :	Lectures Practical exercises.
Bibliography :	Y. De Cordt & mp; al.(2011), Manuel de droit commercial, Anthemis. Tiberghien (2011), Manuel de droit fiscal, Kluwer. Journals:Fiscologue, Actualités fiscales.
Cycle and year of study :	> Preparatory year for Master in Management (shift schedule)
Faculty or entity in charge:	BLSM