UCL Université catholique de Louvain

MGEST2220

2014-2015

Impôt des sociétés

6.0 credits	30.0 h + 0.0 h	1q

Teacher(s) :	Thilmany Jean ;
Language :	Français
Place of the course	Mons
Prerequisites :	MGEST1317 ' Taxation (or equivalent course)
Main themes :	1. The company and the calculation of its taxable income - The relationship between tax law and accounting law. - The principle of accounting rule and exceptions specific to tax law. 2. The company and its decision-making choices - Restructuring companies: Mergers, spin-offs, subsidiaries (in connection with the legal aspects of company law and accounting law). - Tax avoidance and its limits: Tax fraud, tax evasion, simulation, unenforceable transactions, advance rulings. - The cooperative structures between companies: economic interest groups, European Economic Interest Grouping'
Aims :	This course is intended to examine the rules regarding direct taxation of companies in greater depth, comparing them with the principles of company law and accounting law. It also aims to highlight the impact of tax constraints and decisions taken by the company and their contractual choices. *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".*
Evaluation methods :	Written examination
Teaching methods :	' Lectures, illustrated by applications from practice or from jurisprudence. ' Practical exercises to be completed during or outside of the course.
Bibliography :	DEKLERCK L. (2009), Manuel pratique d'impôt des sociétés, Larcier, 8th ed. THILMANY J. (2004), De l'impôt des sociétés au nouveau régime de décisions anticipées, Larcier.
Cycle and year of study :	> Certificat en révisorat et expertise comptable > Master [120] in Management > Master [120] in Management
Faculty or entity in charge:	BLSM