

Due to the COVID-19 crisis, the information below is subject to change, in particular that concerning the teaching mode (presential, distance or in a comodal or hybrid format).

5 credits	30.0 h	Q1
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Teacher(s)	Marique Enguerrand (compensates Traversa Edoardo) ;Marique Enguerrand (compensates Strowel Alain) ;Strowel Alain ;Traversa Edoardo ;
Language :	French
Place of the course	Louvain-la-Neuve
Main themes	A) The composition of corporate assets: -the corporate intangibles assets: intangible assets with regard to intellectual property may be split into two categories: firstly, new developments (protected by copyright, law on patents and know-how, etc) and secondly, distinctive marks (trademarks, commercial name, geographical denomination, quality labels, etc.); - transferable assets and corporate financing; - assets in the tax context: tax implications for a transition to a company. B) The valuation of corporate assets: - valuation of the assets for accounting and tax purposes; - transparency: financial information and accounts' data; - elements of corporate taxation: establishment of the taxable basis, relationship between tax and accountancy law; - the tax implication for corporate restructuring. This course has an interdisciplinary approach and basically studies Belgian and European law. Specific issues are however tackled on the basis of comparative law or an economic analysis of the law.
Aims	<p>The aim of this course is to allow the student to acquire an interdisciplinary and in-depth knowledge of the constituent elements and the rules on a valuation of an enterprise's assets in a dynamic and progressive manner. The student is taught how to address a series of questions. How is the company financed ? What is the legal and tax system applicable to these financial sources ? What are the financial consequences? What are the fixed and intangible elements that comprise total assets ? . How are these elements assessed with regard to the accounts and for tax purposes ? What are the rules to ensure the transparency of an enterprise's finances and accounts ? Another aim of the course is to prepare students to carry out high level duties in an economic and social environment - whether in an enterprise, legal office or public organisation. It gives these students the practical and theoretical tools to enable them to carry out these duties. More specifically, the objectives are as follows: - to understand and be conversant with the concepts governing an enterprise's assets; - to obtain a thorough and in-depth knowledge of the legal provisions and the general principles covered; - to be able to analyse the case law applications of these rules and principles and to apply them to concrete situations; - to understand and examine the ethical, sociological and economic justification for the legal provisions and the non-binding legal instruments - to make the connection between the economic and legal elements and also between the areas of commercial law, intellectual property law, accountancy law and tax law. This course is one of the cornerstones in the "FIRM" focus programme and as such has been conceived in synergy with courses on the financial analysis of the enterprise, the law governing its structures and human resources.</p> <p>-----</p> <p><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></p>
Faculty or entity in charge	BUDR

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Aims
Master [120] in Law	DROI2M	5		