

5.00 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 restructuration. 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.
Learning outcomes	<p>At the end of this learning unit, the student is able to :</p> <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>
Teaching methods	<p>In 2021-2022, the so-called "co-modal" formula is chosen as an experiment. This "co-modal" formula makes it possible to teach simultaneously in "face-to-face" and in "remote" mode, via the streaming of the course given to a part of the audience present on site. Students are asked to participate in person to the course as much as possible and to use distance learning methods only in exceptional cases.</p> <p>The course is based on the Socratic method and is therefore largely interactive. Students will be required to complete relatively extensive readings each week. The documents read will be discussed in class (case law, regulations, directives, articles of doctrine, etc.). It is therefore essential to complete the readings before the session and part of the continuous assessment will be based on some of these readings.</p> <p>At least a passive knowledge of English is essential in order to read a series of doctrinal articles in English and to attend the presentations given by the external speakers (e.g. European officials, in-house lawyers, business lawyers).</p> <p>A series of external experts will give lectures and share their practical experience in order to introduce students to various legal professions, particularly in the corporate world. It is requested, out of respect for these speakers, to attend their lectures in person.</p>
Faculty or entity in charge	BUDR

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