

5.00 credits

30.0 h

Q1

Teacher(s)	Debelva Filip ;Possoz Matthieu (compensates Traversa Edoardo) ;Traversa Edoardo ;
Language :	French
Place of the course	Louvain-la-Neuve
Main themes	The aim is to introduce students to the legal issues underlying the tax aspects of business management, including in relation to accounting (income tax and VAT). The course will take care not to duplicate specialised courses that students may choose as options.
Learning outcomes	
Evaluation methods	25% of the final mark will be based on preparation for and participation in the sessions (short presentations and discussions) 75% of the mark will be awarded on the basis of an (oral) exam Students will be assessed in both languages.
Teaching methods	This course is based on an active teaching method with a strong interactive and practical dimension. Students participate actively in two ways: - Through class discussions based on compulsory reading (legal articles, case law decisions, model general conditions of use); - Through practical exercises, alone, in pairs or in small groups. Students are expected to actively participate in the sessions. A good passive knowledge of Dutch is required; teachers undertake to help students learn the Dutch legal terminology specific to the course.
Content	The course is divided into themed sessions, in French and Dutch, combining accounting and tax aspects, such as company incorporation, VAT, the links between taxation and accounting on specific subjects (e.g. capital gains or depreciation), etc. Professionals (FR/NL) will be invited to speak on certain topics, in order to raise students' awareness of the importance of Dutch in economic and social life in Belgium, and in particular for their professional integration. Interactive sessions organised by and for the students are planned. As far as possible, the course will be modulated according to the students' appetite for particular subjects. The exact content of the course may be modified according to legislative and/or case law developments.
Other infos	The course is thought 50 % in French, 50% in Dutch.
Faculty or entity in charge	BUDR

<b>Programmes containing this learning unit (UE)</b>				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Master [120] in Law	<a href="#">DROI2M</a>	5		