


5.00 credits

30.0 h

Q1

Teacher(s)	Lamensch Marie ;
Language :	English
Place of the course	Louvain-la-Neuve
Main themes	The objective of the course is to give students an overview of the tax mechanisms that apply to the company. The course focuses on corporate taxation in the broadest sense of the term: Belgian, European and international law are analyzed. The course also addresses the major issues surrounding corporate taxation by focusing on the rationale behind the tax norms that influence the company and its actors.
Learning outcomes	<p>At the end of this learning unit, the student is able to :</p> <p>In accordance with the program's AA learning outcomes framework, this activity contributes to the development and acquisition of the following AA :</p> <p>1.3. <i>Analyse a situation responsibly, taking into account the economic, social and environmental implications for different stakeholders. Analyse a situation responsibly, taking into account the economic, social and environmental implications for different stakeholders.</i></p> <p>2.2. <i>Master highly specialized knowledge in one or two areas of management: advanced and recent knowledge and methods derived from scientific research;</i></p> <p>2.4. <i>Combine knowledge from different disciplines in order to solve a simple but concrete management problem</i></p> <p>1 3.2. <i>Collect, select and analyze relevant information using rigorous, advanced and appropriate methods;</i></p> <p>3.3. <i>Thinking about the problem in a systematic and global way: perceiving the different elements of the situation and their interactions in a dynamic approach.</i></p> <p>At the end of this course, the student will be able to :</p> <ol style="list-style-type: none"> 1. master the main mechanisms of the national, European and international tax system; 2. apply these mechanisms to practical cases; 3. explain complex tax issues related to the company and its actors; 4. develop a critical view of these issues; 5. evaluate the effects of taxation on business decisions (e.g. selection, location and financing of an investment, shifting the tax base of a multinational company).
Evaluation methods	<p>Evaluation week Written</p> <p>August session Oral exam</p>
Teaching methods	The course is given in 6 weeks (5 hours per week). There will be lectures and required (+ recommended) readings. Durint the lecture on Week 6 we will wrap up and prepare the exam.
Content	<p>The course:</p> <ul style="list-style-type: none"> • provides an overview of the general taxation principles and of (direct and indirect tax) systems on a global (other than a country-specific) basis; • highlights the influence of international and EU law on national tax systems; • aims to explain the relationship between tax theory and tax practice, and to illustrate the relevance and impact of tax rules on the economic and financial position of taxpayers (particularly corporate), as well as on the tax revenue raising capacity of countries; • identifies (business) economic challenges with practical relevance; • discusses topical issues including the tax challenges raised by digitalization, the difference between tax planning, tax avoidance and fraud.
Bibliography	PPT presentations and readings (except when a web link is included in the PPT) will be posted on Moodle.
Other infos	The course is taught in English.

Faculty or entity in charge	CLSM
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Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Master [120] : Business Engineering	INGE2M	5		
Master [120] in Management	GEST2M	5		