


5.00 credits	30.0 h	Q1
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Teacher(s)	Lamensch Marie ;
Language :	English > French-friendly
Place of the course	Mons
Learning outcomes	
Evaluation methods	Evaluation week: Written exam August session: Written exam
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	The course: <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.
Inline resources	PPT presentations and readings (except when a web link is included in the PPT) will be posted on the student corner.
Other infos	The course will be taught in English.
Faculty or entity in charge	CLSM

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Master [120] in Management	GESM2M	5		
Master [120] : Business Engineering	INGM2M	5		