



# Faculté des sciences économiques, sociales et politiques

**ESPO****POGE2101** **Fiscalité et gestion de l'entreprise**

[30h] 5 credits

**Teacher(s):** Marcel Gérard  
**Language:** french  
**Level:** 2nd cycle course

**Main themes**

This course aims to provide students with basic training in the mechanisms and rules of tax law, and to make them aware of the fiscal dimension of managerial decision-making.

**Content and teaching methods**

The course will begin with an economic introduction to the study of taxation. This will be organised around two themes: the functions of taxation, and the impact of taxation on company decision-making. It will be followed by an overview of the Belgian taxation system and a more detailed examination of the mechanisms of company tax. There will also, although to a lesser extent, be a study of personal taxation, mainly as it affects the incomes of actors in enterprises, workers, managers and funders. The course will conclude with a brief examination of Valued Added Tax and an introduction to the taxation of international revenue flows.

**Other information (prerequisite, evaluation (assessment methods), course materials recommended readings, ...)**

One section of the course, and of the examination, will include applications of ways of calculating profits.  
Pre-requirement: A basic knowledge of finance (e.g. VAN and TRI).

**Other credits in programs**

**ECAP22** Deuxième licence en sciences de gestion (3.5 credits)