UCLouvain

2019

lecge1221

Economic Law and Taxation

In view of the health context linked to the spread of the coronavirus, the methods of organisation and evaluation of the learning units could be adapted in different situations; these possible new methods have been - or will be - communicated by the teachers to the students.

| 5 credits | 60.0 h | Q1 |
|-----------|--------|----|

| Teacher(s) | De Wolf Michel ;De Wolf Patrick ; | | | | |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|
| Language : | French | | | | |
| Place of the course | Louvain-la-Neuve | | | | |
| Prerequisites | The prerequisite(s) for this Teaching Unit (Unité d'enseignement – UE) for the programmes/courses that offer this Teaching Unit are specified at the end of this sheet. | | | | |
| Main themes | From Commercial Law to Economic Law: - the tradesman's statute (company registration, operation of the Commercial Court system, application of accountancy law, possibility for legal settlement, risk of bankruptcy) - the commercial act regime - competition law - consumer protection Company law: - why found a company - constituent components of a company - study of public limited companies - outline of other forms of companies - restructuring and liquidation Taxation: - overview of taxation in Belgium and in Europe - key aspects of corporation tax - aspects of personal income tax. | | | | |
| Aims | Economic activity is conducted within a framework governed by legal provisions. The primary objective of this course is to introduce students to the relevant standards, and more generally, to encourage them to take the legal dimension of economic problems into account. Given the complexity, contingency, instability even, which are typical of legal provisions, it is particularly important that students develop the reflex of consulting the texts. While the course requires students to learn a significant amount of the subject matter by heart, the crucial test of whether students have acquired really valuable knowledge lies in their ability to apply the ideas taught in class to concrete situations | | | | |
| | The contribution of this Teaching Unit to the development and command of the skills and learning outcomes of the programme(s) can be accessed at the end of this sheet, in the section entitled "Programmes/courses offering this Teaching Unit". | | | | |
| Evaluation methods | Due to the COVID-19 crisis, the information in this section is particularly likely to change. Written evaluation during the various sessions under the form of simple or multiple choices. | | | | |
| Teaching methods | Due to the COVID-19 crisis, the information in this section is particularly likely to change. Ex cathedra lessons and personal study of some questions. | | | | |
| Content | The course develops three main themes: economic law (including competition law, consumer protection and insolvency of enterprises); company law; taxation (overview of taxes in Belgium and Europe, the basic concepts of corporate tax and individuals taxation). | | | | |
| Other infos | Course entry requirements: Students should have had a course introducing them to the Belgian or at least Civil law principles. | | | | |
| Faculty or entity in charge | ESPO | | | | |

| Programmes containing this learning unit (UE) | | | | | |
|-----------------------------------------------|-----------|---------|--------------|------|--|
| Program title | Acronym | Credits | Prerequisite | Aims | |
| Master [120] in Human Resources Management | GRH2M | 5 | | ٩ | |
| Bachelor : Business Engineering | INGE1BA | 5 | LESPO1122 | ٩ | |
| Bachelor in Human and Social Sciences | HUSO1BA | 5 | LESPO1122 | ٩ | |
| Bachelor in Economics and Management | ECGE1BA | 5 | LESPO1122 | ٩ | |
| Minor in Human and Social Sciences | LHUSO100I | 5 | | ٩ | |