

5.00 credits

30.0 h

Q1

Teacher(s)	Debelva Filip ;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	Students will be assessed based on an oral exam, covering all topics seen in class (including presentations given by students and presentations by any external speakers as the case may be). To be eligible to take the oral exam in the first session, students must have actively participated in the course (and have participated in a presentation). Failure to take part in a presentation will be considered as a failure for the first session, resulting in an automatic resit in the second session. The student 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

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Master [120] in Law	DROI2M	5		