

Fundamentals of Corporate Income Tax and Belgian Accounting Law (F710317)

Course size *(nominal values; actual values may depend on programme)*

Credits 5.0

Study time 150 h

Course offerings and teaching methods in academic year 2024-2025

A (semester 1)

Dutch

Gent

lecture

Lecturers in academic year 2024-2025

Verhoeve, Jan

EB22

lecturer-in-charge

Offered in the following programmes in 2024-2025

Master of Science in Teaching in Economics(main subject Business Administration)

crdts

5

offering

A

Master of Science in Business Administration(main subject Taxation)

5

A

Teaching languages

Dutch

Keywords

Advanced study of corporate tax, tax law, accounting law.

Position of the course

In this course the focus will be on several aspects of corporate tax and accounting.
Learning the reason of a legal provision and learning to use the jurisprudence as a basic competence in practice.

Contents

Taxation of corporations

The corporate tax base

- conceptual framework

- tax base

- tax exemption

- taxable income

- winding-up and liquidation

The tax calculation

Accounting law

Initial competences

A basic knowledge of corporate tax and accounting is desirable.

Final competences

1 To have in-depth insight in the corporate tax:

- knowledge of the conceptual framework of corporate tax

- the application of corporate tax

- insight in the usage of corporate tax

Knowledge of tax law and the legislative framework of corporate tax.

2 Thorough knowledge of Belgian accounting law.

3 To have an insight in the relationship between accounting, business law and corporate tax.

4 A basic knowledge regarding the optimization of the corporate tax base.

Conditions for credit contract

Access to this course unit via a credit contract is determined after successful competences assessment

Conditions for exam contract

Access to this course unit via an exam contract is unrestricted

Teaching methods

Lecture

Extra information on the teaching methods

Problems are being reviewed and elaborated in order to learn and assess the techniques.

Study material

Type: Handbook

Name: Handboek Vennootschapsbelasting

Indicative price: € 37

Optional: yes

Language : Dutch

Author : Inge Van De Woesteyne

ISBN : 978-9-40001-928-7

Number of Pages : 602

Oldest Usable Edition : As recent as possible

Online Available : No

Available in the Library : Yes

Available through Student Association : Yes

Usability and Lifetime within the Course Unit : regularly

Usability and Lifetime within the Study Programme : regularly

Usability and Lifetime after the Study Programme : regularly

References

Course content-related study coaching

The course is given by means of legal texts and slides. It is always possible to ask questions during and after the courses, or by means of email.

Assessment moments

end-of-term assessment

Examination methods in case of periodic assessment during the first examination period

Written assessment with multiple-choice questions

Examination methods in case of periodic assessment during the second examination period

Written assessment with multiple-choice questions

Examination methods in case of permanent assessment

Possibilities of retake in case of permanent assessment

not applicable

Extra information on the examination methods

Multiple choice exercises, insight and knowledge questions.

Calculation of the examination mark

Score on 20 based on the exam