

## 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**

	crdts	offering
<a href="#">Master of Science in Teaching in Economics(main subject Business Administration)</a>	5	A
<a href="#">Master of Science in Business Administration(main subject Taxation)</a>	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 Venootschapsbelasting

Indicative price: € 37

Optional: yes

Language : Dutch

Author : Inge Van De Woestyne

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