

Taxation (F000852)

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 2)

Dutch

Gent

lecture

seminar

Lecturers in academic year 2024-2025

Roggeman, Annelies

EB22

lecturer-in-charge

Offered in the following programmes in 2024-2025

Bachelor of Science in Business Economics

5

A

Bachelor of Science in Economics

5

A

Master of Science in Business Engineering(main subject Data Analytics)

5

A

Master of Science in Business Engineering (Double Degree)(main subject Data Analytics)

5

A

Master of Science in Business Engineering (Double Degree)(main subject Finance)

5

A

Master of Science in Business Engineering(main subject Finance)

5

A

Master of Science in Business Engineering (Double Degree)(main subject Operations Management)

5

A

Master of Science in Business Engineering(main subject Operations Management)

5

A

Master of Science in Mathematics

5

A

Micro-credential Taxation

5

A

Preparatory Course Master of Science in Complementary Studies in Business Economics(main subject Taxation)

5

A

Teaching languages

Dutch

Keywords

Taxation, corporate taxes, personal taxes, VAT

Position of the course

The main objective of this course is to give insight into the contemporary Belgian taxes, with a strong focus on the inference of tax law on economic life and business world. More and more economic decisions have indeed tax implications. This course mainly focuses on corporate taxation. However, also the types of income of the personal income taxation are discussed. Moreover attention is paid to the interaction between corporate and personal income taxation. Finally, the basic principles of VAT are explained. In this course also sustainability topics are covered like anti-tax avoidance regulations and tax initiatives for a green environment. In each of these tax fields, close attention is paid to taxable persons, taxable incomes and transactions. Theory is illustrated with practical examples and with cases of tax planning.

Contents

- Principles of tax law
- Income taxation
 - Scope- types of income- net income- tax base-tax calculation
- Value added tax

Initial competences

No prerequisites. Knowledge of basic elements of civil and accounting law are welcome.

Corporate taxation is linked to the final objectives of accounting.

Final competences

- 1 • To be able to have insight into the economic structures and juridical principles of the Belgian tax system
 - To be able to understand the basic features of the corporate tax, personal tax and the value-added tax
 - Get hands-on knowledge of corporate tax, personal tax and value-added tax
 - Ultimately the course will give insight into the inference of taxation into economic life and business problems

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4

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

Seminar, Lecture

Study material

Type: Handbook

Name: Vennootschapsbelasting toegepast (laatste editie), Larcier Intersentia

Indicative price: € 35

Optional: no

Language : Dutch

Author : Beghin, P., Roggeman, A., & Verleyen, I.

Available in the Library : Yes

Available through Student Association : Yes

Type: Slides

Name: Slides/hand-outs ter ondersteuning van hoor-en werkcolleges

Indicative price: € 8

Optional: no

Available on Ufora : Yes

Type: Other

Name: Wetboek Accountancy en Fiscaliteit Deel 1 en Deel 2 (laatste editie), Larcier Themawetboeken

Indicative price: € 35

Optional: yes

Author : De Groote, B. et al.

Alternative : De student dient over de fiscale wetgeving te beschikken. Wetteksten kunnen ook geraadpleegd worden op www.fisconetplus.be

Available through Student Association : Yes

References

References are available at Ufora

Course content-related study coaching

Questions can be asked at any moment. Student can make an appointment for additional explanations.

Assessment moments

end-of-term assessment

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

Written assessment with multiple-choice questions, Written assessment with open-ended questions

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

Written assessment with multiple-choice questions, Written assessment with open-ended questions

Examination methods in case of permanent assessment

Possibilities of retake in case of permanent assessment

not applicable

Calculation of the examination mark

Open questions versus multiple choice questions: 50%-50%

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