

# Course Specifications

Valid in the academic year 2018-2019

## Taxation (F000852)

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

Credits 5.0 Study time 150 h Contact hrs 45.0 h

Course offerings and teaching methods in academic year 2018-2019

A (semester 2)	Dutch	seminar: coached	15.0 h
		exercises	
		lecture	30.0 h

Lecturers in academic year 2018-2019

Roggeman, Annelies EB22 lecturer-in-charge

Offered in the following programmes in 2018-2019

	crdts	offering
<a href="#">Bachelor of Science in Economics</a>	5	A
<a href="#">Bachelor of Science in Business Economics</a>	5	A
<a href="#">Master of Science in Business Engineering (main subject Data Analytics)</a>	5	A
<a href="#">Master of Science in Business Engineering (main subject Finance)</a>	5	A
<a href="#">Master of Science in Business Engineering (main subject Operations Management)</a>	5	A
<a href="#">Master of Science in Mathematics</a>	5	A
<a href="#">Preparatory Course Master of Science in Complementary Studies in Business Economics (main subject Taxation)</a>	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 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

- 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

#### 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, seminar: coached exercises

#### Learning materials and price

- Hand-outs available at Minerva
- Beghin, P. and Roggeman, A. (last edition). *Vennootschapsbelasting toegepast*, Intersentia, Antwerpen  
Cost: +/-35 EUR
- Students need to consult Belgian tax legislation which is also available on [www.fisconetplus.be](http://www.fisconetplus.be).
- Non-compulsory law book: De Groote et al. (last edition). *Wetboek Accountancy en Fiscaliteit. Larcier Themawetboeken*. Larcier (cost: +/- 35 EUR)

#### References

References are available at Minerva

#### Course content-related study coaching

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

#### Evaluation methods

end-of-term evaluation

#### Examination methods in case of periodic evaluation during the first examination period

Written examination with open questions, written examination with multiple choice questions

#### Examination methods in case of periodic evaluation during the second examination period

Written examination with open questions, written examination with multiple choice questions

#### Examination methods in case of permanent evaluation

#### Possibilities of retake in case of permanent evaluation

not applicable

#### Calculation of the examination mark

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

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