

Accounting Law: Capita Selecta (F000894)

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

Credits	3.0	Study time	90 h	Contact hrs	30.0 h
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Course offerings and teaching methods in academic year 2018-2019

A (semester 1)	Dutch	lecture	30.0 h
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Lecturers in academic year 2018-2019

De Grave, Koen	EB22	lecturer-in-charge
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Offered in the following programmes in 2018-2019

	crdts	offering
Master of Science in Business Economics (main subject Accountancy)	3	A
Master of Science in Business Economics (main subject Corporate Finance)	3	A
Master of Science in Business Economics (main subject Marketing)	3	A
Master of Science in Complementary Studies in Business Economics (main subject Taxation)	3	A

Teaching languages

Dutch

Keywords

Belgian accounting law

Position of the course

The main objective of this course is to give insight into the interpretation of the contemporary Belgian accounting regulations by analyzing a number of topics of the statutory financial statements. The interferences of Belgian accounting law with International Financial Reporting Standards, tax law and company law are analysed from a conceptual and legal point of view. The analysis includes the determination of the accounting profit versus taxable profit and distributable reserves.

Contents

- The conceptual model of Belgian accounting law on different legal levels
- The primacy of accounting law
- The tax evidence of Belgian GAAP
- Analysis of relevant advices of the Belgian Accounting Standards Commission
- Analysis of relevant jurisprudence and legal doctrine
- Analysis of the main similarities of Belgian GAAP and IFRS

The course includes the theoretical framework as well as exercises and case studies.

Initial competences

Basic knowledge of Belgian GAAP, Belgian company law and corporate tax.

Final competences

- 1 Being able to interpret Belgian accounting law as applicable to companies.
- 2 Having insight in the relationship between Belgian accounting and tax law, including the tax evidence of Belgian GAAP.
- 3 Having insight in the accounting assumptions and principles.
- 4 Analyse in depth Belgian accounting legal sources.
- 5 Make a legal analysis of company transactions. This can be done individually or in team.
- 6 Being able to communicate orally or in writing about Belgian accounting topics and issues.

- 7 Willingness to learn and develop your own skills.
- 8 Being responsible.
- 9 Having a sense for an interdisciplinary view.
- 10 Having insight in the similarities and differences between Belgian GAAP and IFRS.

Conditions for credit contract

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

Conditions for exam contract

This course unit cannot be taken via an exam contract

Teaching methods

Lecture

Learning materials and price

Own course material.

Use of a legal code (still to be determined which one depending on content and price).

References

Code of economic law
Code of income tax law
Companies Code

Course content-related study coaching

One can make an appeal to staff members

Evaluation methods

end-of-term evaluation

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

Written examination

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

Written examination

Examination methods in case of permanent evaluation

Possibilities of retake in case of permanent evaluation

not applicable

Extra information on the examination methods

Written examination of the theory, including special topics, in order to evaluate the understanding of Belgian GAAP and the insight in the relationship between Belgian GAAP, tax law, company law and IFRS.

Calculation of the examination mark