Course Descriptions None 2026-2027

Course Title	Concepts of Income and Business Taxation
Course Code	TAX3009
ECTS Credits	6,5
Assessment	Whole/Half Grades

Period

Period	Start	End	Mon	Tue	Wed	Thu	Fri
4	1-2-2027	25-3-2027					

Level	Introductory
Coordinator	Alice Draghici For more information:alice.draghici@maastrichtuniversity.nl
Language of instruction	English
Goals	You are able to understand and apply basic principles of personal and corporate income taxation from a government and taxpayer perspective. You apply the leading policy principles relevant to personal income taxation to appraise foundational design features of income tax systems. You explain and analyze possible approaches and rationales for the (non-)taxaton of miscellaneous items of income, by reference to the policy principles of tax law. You form and express views on the arguments on the advantages and disadvantages of different legal approaches reflected in state practice to the design of the different key components of income tax systems.
Description	This course provides a basic introduction to income taxation. In the first part of the course, we focus on foundational issues related to the legal nature and design of personal income tax systems. Through a comparative methodology, we reflect on different approaches to the taxation of personal income (from employment, entrepreneurship and investment) and other key elements in the architecture of personal income tax systems (e.g., tax rates, tax credits, and the determination of the taxpaying unit). In the second half of the course, we address fundamental issues related to the taxation of legal entities. In particular, we focus on the rationale for corporate income taxation, company financing and issues related to the determination of the corporate income tax base. This course will not focus on the tax system of any state(s) in particular, instead taking principle-based comparative law approach. The course dedicates special focus to terminological aspects. We establish foundational knowledge of tax-specific lexicon (e.g., tax base, tax rates, tax credits, etc.) and other key terms in the area of taxation (employment, business, dividends, interest, capital gains, etc.).
Literature	Provided via Canvas and the UM e-library
Prerequisites	None
Keywords	tax, personal income tax, corporate income taxation, tax base, income, tax accounting
Transitional Regulations	
Teaching methods	PBL / Lecture
Assessment methods	Final Paper / Written Exam / Presentation
Evaluation in previous academic year	For the complete evaluation of this course please click http://iwio-sbe.maastrichtuniversity.nl/rapporten.asp?referrer=codeUM

This course belongs to the following programme / specialisation

Bachelor International Business - Emerging Markets	Year 3 Elective Courses
Bachelor International Business	Year 3 Law Elecs - Maj Accounting
Bachelor International Business	Year 3 Law Elecs - Maj Finance
Bachelor International Business	Year 3 Law Elecs - Maj Inf Mgmt
Bachelor International Business	Year 3 Law Elecs - Maj Marketing
Bachelor International Business	Year 3 Law Elecs - Maj Org
Bachelor International Business	Year 3 Law Elecs - Maj SCM
Bachelor International Business	Year 3 Law Elecs - Maj Strategy