

# Course Specifications

Valid in the academic year 2018-2019

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

Credits 3.0 Study time 90 h Contact hrs 30.0 h

Course offerings and teaching methods in academic year 2018-2019

A (semester 2) Dutch lecture 30.0 h

Lecturers in academic year 2018-2019

De Poorter, Ingrid EB22 lecturer-in-charge

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

Professional ethics, liability, access and organisation of the profession, economic professions

Position of the course

The course wants to familiarize students with legal and professional rules for economic professions such as tax consultants and accountants. Access to the profession, organisation of the institute, cooperation and liability is being analysed.

Contents

- 1 Entrance to the profession: entrance examinations, apprenticeship and qualification;
- 2 Organisation of the IAB, IBR en BIBF and its relations with other Institutes and governmental authorities;
- 3 Professional ethics including advertising, discipline, relations with other professionals and clients, independence, insurance of professional liability, acceptance of rendering new services, professional associations.
- 4 Professional liability: aspects from civil law and criminal law.

Initial competences

It is recommended to have basic knowledge of law. Further some understanding of the hierarchy of rules and regulation is an advantage.

Final competences

- 1 • Having thorough knowledge and understanding of the rules applicable to access to the profession in the exercise of the profession and the provisions applicable to the cessation of activity.
- 2 • Understanding the institutional organization of the profession.
- 3 • Obtaining thorough knowledge of ethical, civil als penal liability.
- 4 Apply concrete issues related to the professional standards and rules to practical situations and provide an appropriate solution.

Conditions for credit contract

Access to this course unit via a credit contract is unrestricted: the student takes into consideration the conditions mentioned in 'Starting Competences'

## Conditions for exam contract

This course unit cannot be taken via an exam contract

## Teaching methods

Lecture

## Extra information on the teaching methods

Interactive course: as the course is lectured to a relatively small group of students, participation of the students in the class is requested.

This implies that students answer questions related to the discussed topics and apply the rules in specific circumstances. Question time will be organised as well as possibilities for additional discussion.

The structure of the courses will allow students to adequately function in a business environment as the course will guide students to develop necessary skills to solve problems to enter the profession as well as problems related to the practice of the profession.

## Learning materials and price

Texts of the lecturer presented by powerpoint slides

## References

## Course content-related study coaching

During the lectures slides or powerpoint presentations will be used and illustrations will be visualised with the use of the blackboard.

## Evaluation methods

end-of-term evaluation

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

Written examination, oral 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 exam: open questions.

Dependent on the group of students, an oral exam is also a possibility.

Considering the interactivity of the course, certain assignments could also be scored

## Calculation of the examination mark