

Deontology (F000841)

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

Credits 3.0 **Study time 90 h**

Course offerings and teaching methods in academic year 2024-2025

A (semester 2) Dutch Gent lecture

Lecturers in academic year 2024-2025

De Poorter, Ingrid EB22 lecturer-in-charge

Offered in the following programmes in 2024-2025

| | crdts | offering |
|--|-------|----------|
| Master of Science in Teaching in Economics(main subject Business Economics) | 3 | A |
| Master of Science in Business Economics (main subject Accountancy) | 3 | A |
| Master of Science in Business Economics (Double Degree)(main subject Accountancy) | 3 | A |
| Master of Science in Business Economics (Double Degree)(main subject Corporate Finance) | 3 | A |
| Master of Science in Business Economics (main subject Corporate Finance) | 3 | A |
| Master of Science in Business Economics (Double Degree)(main subject Marketing) | 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 registered accountant and auditor. Access to the profession, organisation of the profession, cooperation and liability is being analysed.

Contents

- 1 Ethics linked to Corporate Social Responsibility
- 2 Entrance to the profession: entrance examinations, apprenticeship and qualification;
- 3 Organisation of the ITAA and IBR and its relations with other institutes and governmental authorities;
- 4 Professional ethics including advertising, discipline, relations with other professionals and clients, independence, AML, insurance of professional liability, acceptance of rendering new services, professional associations.
- 5 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.

Study material

None

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.

Assessment moments

end-of-term assessment

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

Written assessment with open-ended questions, Written assessment

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

Oral assessment, Written assessment

Examination methods in case of permanent assessment

Possibilities of retake in case of permanent assessment

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