

## Master's Dissertation (F000912)

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

**Credits** 15.0

**Study time** 450 h

**Course offerings and teaching methods in academic year 2024-2025**

A (Year)

Dutch, English

Gent

master's dissertation

**Lecturers in academic year 2024-2025**

Verleyen, Isabelle

EB22

lecturer-in-charge

**Offered in the following programmes in 2024-2025**

**crdts**

**offering**

[Master of Science in Complementary Studies in Business Economics\(main subject Taxation \)](#)

15

A

**Teaching languages**

English, Dutch

**Keywords**

**Position of the course**

The master's dissertation is the final course completing the master's programme Business Economics main subject Taxation. The student should demonstrate the ability to develop and perform research, in team and/or individual, in the domain 'Taxation' and the ability to report orally and in writing about this research.

The master's dissertation is an academic work in which the student attempts to contribute to the research field Taxation.

**Contents**

The master's dissertation consists of two equal parts: a seminar work and a tax game

1 Seminar work: the topics are specified to each group by the teachers; the research question has to be analysed in a scientific way and lead to a solution. The seminar will be defended orally. The seminar work (including oral defence) is evaluated by an evaluation form.

2 Tax game: this includes a case in which a research question is formulated. The research question needs to be analysed in a scientific way and lead to a first line advice. Each group has a limited number of hours to analyse the question and formulate a first line advice. This advice must be presented by means of a power point and be defended orally for a jury. The tax game is evaluated by a separate evaluation form.

Please consult the Ufora site.

**Initial competences**

The master's thesis is considered the capstone of the program and may be included if at least all other master's courses are also part of the curriculum.

**Final competences**

- 1 Immerse themselves in an academic and social relevant topic, related to the domain of Taxation.
- 2 Translate a domain-specific problem or question into a unique and scientific relevant research issue.
- 3 Process relevant scientific literature into a synopsis in a critical way, with attention for the scientific and deontological rules and norms.
- 4 Take a position after a profound analysis of different sources and different points of view.

- 5 Apply the appropriate research method(s) for the research question.
- 6 Conduct and process research with integrity.
- 7 Evaluate the results of (own) research in a correct and critical way
- 8 Write and present concisely own insights and research results to experts.
- 9 Reflect on the added value and limitations of their own research to further scientific research and social developments.
- 10 Edit a clear, well-structured and consistent scientific report.
- 11 Having a critical, reflective attitude in general.

#### **Conditions for credit contract**

This course unit cannot be taken via a credit contract

#### **Conditions for exam contract**

This course unit cannot be taken via an exam contract

#### **Teaching methods**

Master's dissertation

#### **Study material**

None

#### **References**

#### **Course content-related study coaching**

It is expected that the students write the seminar work independently. The promotor, co-promotor or mentor is available for questions or feedback. Students are responsible to keep the promotor informed about their work.

#### **Assessment moments**

end-of-term and continuous assessment

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

Oral assessment

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

Oral assessment

#### **Examination methods in case of permanent assessment**

Participation, Assignment

#### **Possibilities of retake in case of permanent assessment**

examination during the second examination period is possible in modified form

#### **Extra information on the examination methods**

Parts of evaluation of the master's dissertation:

- Seminar work (50%)
- Tax game (50%)

The evaluation criteria are defined in the separate evaluation forms for the seminar work and tax game; Please consult the information on Ufora.

#### **Calculation of the examination mark**

Parts of evaluation:

- Seminar work (50%)
- Tax game (50%)

If the student doesn't achieve 10/20 on the master's dissertation the student cannot pass the master's programme. Tolerance does not apply to the master's dissertation (as mentioned in the Education and Examination Code)

Points can be deducted based on a peer evaluation.