

## Research Methods in Tax Law (F710321)

**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 1)

Dutch

Gent

seminar

practical

### Lecturers in academic year 2024-2025

Roggeman, Annelies

EB22

lecturer-in-charge

De Groote, Bertel

EB22

co-lecturer

Verleyen, Isabelle

EB22

co-lecturer

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

[Master of Science in Teaching in Economics\(main subject Business Administration\)](#)

crdts 3

offering A

[Master of Science in Business Administration\(main subject Taxation\)](#)

3

A

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

3

A

### Teaching languages

Dutch

### Keywords

Fiscal research, study of source material, methodology, research skills, information skills

### Position of the course

The course trains students in conceiving and executing legal and business tax-related research, as well as reporting on it, in order to make sure that they can document themselves on complex tax issues, that they can analyse them, make motivated choices and express them.

### Contents

- Overview of the legal and business fiscal sources and their characteristics
- Bibliographical skills: searching for fiscal sources, setting up a fiscal bibliography, rules for referencing and abbreviating
- Analysis and synthesis of fiscal texts and discussion of the business impact of taxation. Attention is paid to current research about a more transparent and sustainable tax policy.
- Formulate & express a fiscal research question
- Acquaintance with and training of methodological skills to conceive and deploy research on taxation
- Academic reporting in tax matters (written, oral)

### Initial competences

- good basic knowledge of the Belgian legal system and good basis knowlege of (Belgian) tax law
- basic knowledge of research methodology (in research domains linked to business management and regarding tax/law)

### Final competences

- 1 Being able to draw up a bibliography on a fiscal problem
- 2 Being able to analyse and synthesis legal and business sources
- 3 Have a sound grasp of the various legal sources and their interdependency

(Approved)

- 4 Being able to critically analyze and synthesize fiscal research
- 5 Being able to critically analyze and synthesize the impact of taxation on business life.
- 6 Being able to complete every stage of fiscal research, reporting on it included

#### **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**

Seminar, Practical

#### **Study material**

Type: Slides

Name: study material: slides, hand-outs and texts

Indicative price: € 8

Optional: no

Available on Ufora : Yes

Additional information: All study material is available on the electronic study platform.

#### **References**

Interuniversitaire Commissie Juridische Verwijzingen en Afkortingen, Juridische Verwijzingen en Afkortingen 2015, Mechelen, Kluwer, XIII + 133 p.

Pollefliet, L. (2018). Schrijven: van verslag tot eindwerk - do's & don'ts (9de druk).

Gent: Academia Press

Further references will be published on the electronic learning platform.

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

The teacher is available to answer students' questions after every lesson. An appointment with the teacher can be made for questions regarding the course.

#### **Assessment moments**

continuous assessment

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

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

#### **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

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

The non-periodic evaluation consists of participation during the teaching activities (10%) and the evaluation of the students portfolio (90%) that contains the assignments the student is given. Details concerning the content and evaluation of the portfolio assignments are available on Ufora.

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

The global score can be no more than 9/20 if the student doesn't hand in an assignment (part of his portfolio) in due time