



- 6 Analyzing problems in a team, organizing thoughts logically and inform an audience.
- 7 Applying existing tax rules to new situations.
- 8 Following discussions within income taxation.
- 9 Detecting loopholes in the tax legislation.
- 10 Formulating creative solutions.
- 11 Developing an attitude of self-study and lifelong learning.
- 12 Sense of accuracy in juridical analysis.
- 13 Sense of responsibility in relation to the taxpayer

#### **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**

Microteaching, Lecture

#### **Extra information on the teaching methods**

microteaching : presentation of a scientific article

#### **Learning materials and price**

Inge Van De Woestyne, *Handboek Personenbelasting*, Intersentia (most recent edition)  
 Belgian Income Tax Code  
 PowerPoint (Ufora)

#### **References**

Luc Maes en Nicole Plets (eds.), *Handboek Personenbelasting*, Kluwer

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

Students can ask questions during the lectures or at any other time.

#### **Assessment moments**

end-of-term and continuous assessment

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

Written examination

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

Written examination

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

Skills test, Written examination

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

examination during the second examination period is possible

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

Periodic evaluation : written examination with open questions  
 Permanent evaluation : 1) written test (case(s)) 2) presentation

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

Periodic evaluation : 50%  
 Permanent evaluation : 1) written test 25% 2) presentation 25%