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Bachelor Fiscale Economie
(Economics and Taxation)
Erasmus University Rotterdam

Report of the limited programme assessment
3 and 4 November 2022

Utrecht, The Netherlands
March 2023
www.AeQui.nl
Assessment Agency for Higher Education

Colophon

Programme
Erasmus University Rotterdam
Bachelor Fiscale Economie (Economics and taxation)
Location: Rotterdam
Mode of study: fulltime
Croho: 56402
Result of institutional assessment: positive

Committee
prof.dr. Peter Schotman, chair
prof.dr. Niels Hermes, domain expert
em.prof.dr. Eelke de Jong, domain expert
prof.dr.ir. Paula van Veen-Dirk, domain expert
prof.dr. Henk Vording, domain expert
Judith Kikkert, BSc, student
drs. Titia Buising, secretary
The committee was presented to the NVAO for approval.

The assessment was conducted under responsibility of
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This document is best printed in duplex

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Summary

On 3 and 4 November 2022 an AeQui committee assessed the bachelor programme in Fiscale Economie (Economics and Taxation) of Erasmus University Rotterdam. The overall judgement of the committee is that the quality of the programme is positive, and therefore **meets the standard**.

Intended learning outcomes
Based on the interviews and the examination of underlying documentation, the committee concludes that the intended learning outcomes tie in with (inter)national requirements for this field. All intended learning outcomes are covered in the programme and the intended learning outcomes are aligned with the Dublin descriptors. The programme's research driven orientation and emphasis on the integration of theory and practice are both reflected in the intended learning outcomes. The focus on tax-economics and the integration of tax and economics, is also visible in the intended learning outcomes and set-up of the programme. The committee assesses that the intended learning outcomes **meet the standard.**

Teaching-learning environment
The committee concludes that the programme enables students to realise the intended learning outcomes. The intended learning outcomes are translated into learning goals which are stipulated in the course guide and syllabus.

The research orientation of the programme is reflected in its structure and content. The programme is tied in with the research of the lecturers involved and research skills are addressed throughout the programme. The small-scale third year seminars prepare students for their bachelor thesis. The literature used is adequate and up-to-date. The programme succeeds in integrating economics and tax law.

The programme manages to attain a sense of small-scale by means of the tutor groups in the first two years, which are shared with the bachelor programme in Economics and Business Economics. The courses specifically tailored to the foregoing programme have a small-scale character.

The legal enrolment criteria are applicable to the programme. The programme has a sufficient tutoring for students in place; the first year mentoring groups contribute significantly to this. Lecturers are competent, qualified, enthusiastic and active in practice as well as research. The committee is positive about the teaching assistants and supports the continuous investment in their didactical training.

Students are informed about the programme through the online learning environment which is clearly structured and informative. The committee values the role of the student representatives in the programme's quality assurance process. The committee concludes that the programme **meets this standard.**

Student assessment
An adequate system of assessment is in place. The quality assurance of the assessment system is solid and effective measures are taken to guarantee the validity, reliability and transparency of the assessments. These include using assessment specification tables, the four-eye principle, assessment criteria and written feedback. The level of the different assessments studied by the committee was sufficient. An appropriate variety in forms of assessment is used, and in most courses two forms of assessments are used.

The examination board is active in safeguarding the quality of the assessments and in preventing plagiarism. The examination board annually checks the quality of the theses and other assessments. The committee concludes that the programme **meets this standard.**

Achieved learning outcomes
The programme has an adequate thesis process in place. In assessing students bachelor thesis two examiners are involved and a rubric is used.

Based on the studied theses, the committee concludes that the level of the graduates is good and that students achieve the required bachelor's level. The studied theses reflected good knowledge of the relevant law in its economic context. The analytic perspective is predominantly legal. The committee encourages the programme to enhance students' use of their economic skills in their theses. The committee is of the opinion that the final written feedback in the thesis evaluation form is quite limited. The committee concludes that the programme **meets this standard.**

Recommendations

In order to bring the programme to an even higher level of quality in the future, the committee recommends the following:

- to align the content of the syllabuses and course guides;
- to effectuate the arrangements made with Erasmus School of Law regarding the positioning of the lecturers and their research;
- to establish an effective collaboration with Erasmus School of Law, which will allow the programme to sustain its ambition of research-driven education;
- to discuss with lecturers how to become part of Erasmus School of Economics (ESE);
- to streamline and formalise the supervision of students during their thesis process as the site visit revealed quite some differences in this.

All standards of the NVAO assessment framework (2018) are assessed positively; hence the committee awards a positive recommendation for the accreditation of the bachelor programme in Fiscale Economie (Economics and taxation) of Erasmus University Rotterdam. The committee concludes that the overall assessment of the programme meets the standard.

On behalf of the entire assessment committee,
Utrecht, March 2023

Peter Schotman
Chair

Titia Buising
Secretary

Introduction

This report reflects the site visit of the bachelor programme in Fiscale Economie of Erasmus University Rotterdam. Students learn to address the impact of taxes on the economy, both from the perspective of the government and from the perspective of business and individual citizens.

The institute
The programme is part of Erasmus School of Economics (ESE) of Erasmus University Rotterdam (EUR). The mission of EUR is to make a positive impact on societal challenges. EUR strives to understand and make progress towards solving complex societal challenges, with alignment in its core activities of education and research and in close cooperation with local and global partners.

ESE offers three bachelor programmes, with two English tracks, and four master programmes. For each master programme a pre-master programme is offered. Currently 6700 students are enrolled in ESE and approximately 155 FTE of lecturers are employed.

ESE comprises four academic departments: Applied Economics, Business Economics, Econometrics, and Economics. The departments provide the education of the different bachelor and master programmes. Each department is headed by a Department Director and supported by a secretariat. The Programme Management Education consists of the Programme Director, the three Bachelor Programme Managers, the Programme Manager Educational Innovation, Head Student Affairs, and the three Policy Officers Education. The Programme Management Education meets every two weeks to discuss and decide on current education matters.

ESE is currently developing a new strategic plan 2023-2027, including an adjusted educational vision and a renewed vision on assessment.

The programme
The programme in Fiscale Economie is a three-year full-time bachelor programme, amounting to 180 ECTS. Except for one course in the third year, the programme is taught in Dutch. Since the self-evaluation report was made available in English, this report is also written in English.

At ESE, students can combine their bachelor programme with other bachelor programmes and thus prepare for a double degree. Students of the foregoing bachelor programme can combine their programme with Economics and Business Economics or Law. The double degree studies are not accredited; the individual bachelor programmes are accredited separately.

The ESE bachelor programmes all follow the same structure: a combination of basic knowledge and skills in the first two years, followed by specialisation in the third year. For the foregoing programme, specialisation is realised in a fixed programme focused on taxation and economics. The programme is finalised with the bachelor thesis.

In the previous accreditation process recommendations were made (for all bachelor programmes) to intensify and increase coherence in the students' skills training, to improve the information provided to students and to inform students more clearly and comprehensively about the thesis process and the thesis assessment. The committee noted that ESE acted on these recommendations by implementing a new academic skills programme and a new digital learning and working environment. In this environment the information about exchange, thesis and internships is centralised and accessible for all students. In addition, the thesis process has been streamlined for all bachelor and master programmes (see also standard 3). More specific for the foregoing programme, it was recommended to offer an additional tax course in the first year, offer more tutorials, and seek cooperation with Erasmus School of Law. The committee notes that the programme acted on these recommendations: the first year includes a non-credit tax course, tutorials are organised in the first and second year and cooperation with the School of Law has been sought, but has yet to be implemented.

The assessment
Erasmus University Rotterdam assigned AeQui to perform a quality assessment of its bachelor programme Fiscale Economie. In close co-operation with the programme management, AeQui convened an independent and competent assessment committee. A preparatory meeting with representatives of the programme was held to exchange information and plan the date and programme of the site visit.

In preparing for the site visit, the assessment committee studied the self-evaluation report on the programme and reviewed a sample of student work. The findings were input for discussions during the site visit.

The site visit was carried out on 3 and 4 November 2022 according to the programme presented in attachment 2. No use was made of the (online) open consultation hour. The committee carried out its assessment in relation to, and in consideration of, the cluster of programmes in which this programme is placed. The contextualisation of the programme within its cluster was conducted by the complete committee during the preliminary meeting and the final deliberations. The knowledge required for this was present in the committee.

The committee assessed the programme in an independent manner; at the end of the visit, the chair of the committee presented the initial findings of the committee to representatives of the programme and the institution.

In this document, the committee is reporting on its findings, considerations and conclusions according to the 2018 NVAO framework for limited programme assessment. A draft version of the report was sent to the programme management; its reactions have led to this final version of the report.

The programme will initiate and plan a development dialogue in the course of 2023. The results of this development dialogue will have no influence on the assessment presented in this report.

1. Intended learning outcomes

The committee concludes that the intended learning outcomes have been adequately concretised with regard to content, level and orientation and meet international requirements. The intended learning outcomes reflect the Dublin descriptors. The programme combines a research driven orientation with integration of theory and practice, which is also reflected in the intended learning outcomes. Moreover, the programme's focus on tax-economics and the integration of tax and economics, is visible in the intended learning outcomes and set-up of the programme. The committee concludes that the programme meets the criteria for this standard.

Findings

All ESE bachelor programmes share the same ambition: creating a solid, broad foundation of knowledge and skills, a critical approach, specialisation, and application of acquired knowledge and skills. In addition, the programmes aim for a strong scientific and methodological approach. Research and education are strongly connected in ESE's educational vision. ESE aims to prepare students for a successful career in business, government or academia.

The bachelor programme in Fiscale Economie is furthermore characterised by integration of practice and teaching that is also linked to research. ESE notes that the integration of practice and teaching enables the programme to quickly incorporate new developments in economics and taxation in the curriculum.

The programme addresses the impact of taxes on the economy, both from the perspective of the government and from the perspective of business and individual citizens. The programme focuses mainly on traditional taxes (income tax, corporate income tax, and indirect sales taxes such as value added tax). Application of theory to practice and current developments in taxation, such as the introduction of taxes that contribute to a sustainable society, are also part of the programme.

Regarding the focus on research, students learn to recognise and understand the characteristics and value of academic research and gain an understanding of theory and methodology. In addition to research skills, students also develop more general academic skills. This research driven orientation is also reflected in the intended learning outcomes. The intended learning outcomes address, for example, the ability to define a problem statement and to formulate and operationalise associated research questions, to select and use appropriate qualitative or quantitative research methods, to collect data, to use mathematical and statistical techniques for data analysis, and to draw conclusions regarding the problem statement defined. In addition, abstract reasoning, an analytical attitude, as well as the ability to use academic research to analyse and solve tax related economic issues are addressed in the intended learning outcomes.

The programme pays a lot of attention to the development of verbal and written skills and argumentation skills. Developing a healthy critical attitude and assertiveness is paramount.

The intended learning outcomes are based on the description of an economics degree programme as described in the Subject-specific Reference Framework for Economics (January 2016). The programme presented an overview that explains the translation of the Dublin descriptors into the intended learning outcomes. The programme also outlined the relation between the intended learning outcomes and the different components of the programme.

In 2021 ESE conducted a benchmark analysis for all programmes. This analysis was aimed at reviewing the validity of programmes, as well as the positioning and profiling relative to national and international peers, including the evaluation of the intended learning outcomes. The self-evaluation report notes that this led to reformulating and updating the intended learning outcomes of the bachelor programmes to make the intended learning outcomes more concise and future-proof. And in doing so to be able to better anticipate the developments in the School's and University's educational vision.

Input from the professional field is gathered through Advisory Boards, which mainly include alumni. The Advisory Boards are directly connected to ESE's master programmes. As all lecturers work in practice, they can also provide valuable input from their own experience. Recommendations are discussed by ESE's Programme Management and, if applicable, used to improve the bachelor's programme as well, to ensure a good connection between the bachelor and master programmes. Lecturers noted during the site visit that input from the advisory board usually reflects their own ideas about current developments.

Considerations

Based on the interviews and the examination of underlying documentation, the committee concludes that the intended learning outcomes tie in with (inter)national requirements for this field. Based on an overview of the relation between courses and intended learning outcomes, the committee notes that all intended learning outcomes are covered. The programme also provided insight in the alignment between the intended learning outcomes and the Dublin descriptors.

The committee notes that the programme's research driven orientation is combined with emphasising the integration of theory and practice. These aspects are both reflected in the intended learning outcomes. In addition, the programme's focus on tax-economics and the integration of tax and economics, is visible in the intended learning outcomes and set-up of the programme.

Based on the interviews and examination of the underlying documentation, the assessment committee establishes that the intended learning outcomes **meet the standard**.

2. Teaching-learning environment

The committee concludes that the programme enables students to realise the intended learning outcomes. The programme's focus on creating a solid, broad foundation of knowledge and skills and offering room for a critical approach and specialisation is reflected in the set-up of the programme. In addition, the research orientation is reflected in the content and set-up of the programme. The programme succeeds in integrating economics and tax law. In the larger courses that are shared with the bachelor programme in Economics and Business Economics, small-scale teaching is realised by means of tutor groups in the first two years. The committee appreciates the third year seminars. These allow for in-depth discussions that prepare students for their bachelor thesis and a master programme. The tutorials are led by teaching assistants that are recruited, selected and trained by ESE Tutor Academy. The staff is competent, enthusiastic and involved. Lecturers are active in research and tax practice as well. The committee notes that the content of different course documents such as course guide and syllabi can be more aligned. The committee recommends ESE to establish an effective collaboration with Erasmus School of Law, which will allow the programme to sustain its ambition of research-driven education. The committee also recommends the programme to discuss with lecturers how to become part of ESE. The committee notes that the legal enrolment criteria are applicable to the programme. The committee concludes that the programme meets the criteria for this standard.

Findings

As mentioned in the introduction, the programme offers a combination of basic knowledge and skills in the first two years, followed by specialisation in the third year. In the first two years, courses are similar to the bachelor programme in Economics and Business Economics (except for two courses Fiscale Economie offered specifically for the students Fiscale Economie) and students of both programmes attend courses together.

The programme is organised in five teaching blocks, consisting of seven weeks of teaching and one week of exams per block. The first two years provide students with an introduction in all major areas of economics and business economics in a fixed curriculum. Students learn to master mathematical, statistical, data-analytics and other support skills. Moreover, the first year includes courses such as Accounting, Microeconomie, Macroeconomie, Inleiding Gedragseconomie, and Organisatie and Strategie. Course credits are either 4 EC or 8 EC. Students interested in the field of taxation can attend the Introductie Fiscale Economie course (0 EC). After the first year, students from the bachelor programme in Economics and Business Economics can switch to the programme in Fiscale Economie and vice versa.

During the site visit, the committee learned that the 0 EC course on taxation in the first year consists of an introduction to the field in which lecturers reflect on the different subdisciplines. The course does not require students to prepare or to take an exam. Students are, however, required to attend seven of the eight meetings.

In the second year, several courses build upon knowledge and skills that are obtained in the first year. Examples are the Toegepaste Microeconomie, Toegepaste Statistiek and Intermediate Accounting courses. In addition, students follow courses such as Internationale Economie, and Empirische Marketing. In the second year, Fiscale Economie students follow three economics and taxation courses: Fiscale Economie, Inkomstenbelasting A and Omzetbelasting. In the second year course credits also comprise 4 EC or 8 EC.

The third year offers a fixed programme focused on specialisation in the field of taxation and economics: all students follow the deepening minor Fiscale Economie (12 EC) and several courses such as Belasting op Onroerende Zaken, Public Finance, Vennootschapsbelasting and Integratie Fiscale Economie (also 4 EC or 8 EC courses). In the latter course, students write the research proposal for their thesis. The programme does not offer students electives. The third year is finalised with the bachelor thesis (10 EC). This is elaborated on in standard 4.

ESE developed an Academic Skills programme for all bachelor programmes (4 EC). This currently consists of communication (feedback, discussion, presenting), writing (literature review), research (collecting and describing data), reflection (critical reflection on own work), and collaboration. Programmes can add skills that are particularly relevant for their academic field. The academic skills programme is part of the first year. ESE aims to further fine-tune the skills programme, to incorporate more skills assignments in the second year, and to extend skills training into the third year.

In the first year of the bachelor programme in Fiscale Economie, the academic skills course (writing skills) is connected with the Macroeconomics course. In the second year, academic skills (writing skills in a legal context) are connected to the Inkomstenbelasting A and Omzetbelasting courses. Regarding skills, students noted during the site visit that practical skills such as filing a tax return and drafting vat, could be added to the programme.

In addition to academic skills, the bachelor programme also offers a Career Skills programme (2 EC) in the third year. This provides students with career orientation and career preparation. The site visit made clear that students can choose from 16 modules, including business English, project management, programming for economics, etc. The Career Skills programme includes the MentorMe platform: a platform where students can connect with one of the ESE alumni for help and advice regarding various career related matters.

The focus on research is reflected in the academic skills training and the empirical research paper students write in the first year. In the second year, students write papers to develop their legal writing skills. In the third-year integration seminar, students work on group assignments in which theory and practice are integrated, and that are based on actual cases in the field of economics and taxation. Students the committee met with, noted that the first-year courses on statistics and econometrics also prepare them for (statistical) research.

The programme provides exposure to practice by means of guest lectures in, for example, the third-year Bijzondere Heffingen course. In addition, most of the lecturers involved work part-time in tax practice. The programme notes that the study association has an important role in bridging the gap between theory and practice by organising activities that involve the professional field.

To ensure the coherence of the programme, the Programme Manager meets regularly with the lecturers of the first- and second-year courses. Furthermore, lecturers of the economics and taxation courses meet twice a year to discuss the content and coordination of their courses.

The students the committee met with value the broad first year of the programme. After the first year, students can also switch to the bachelor programme in Economics and Business Economics. Students noted that the transition between the second (focused on economics) and third year (focused on taxation and using the tax code) is substantial and more time can be spent learning to work with the tax code.

Regarding the integration between economic and legal perspectives on taxation in the programme, lecturers noted during the site visit that this integration is an integral part of the programme. This was confirmed by students and alumni; this is addressed in different courses such as the third-year integration seminar.

Learning environment

The programme ties in with ESE's ambition to offer research-oriented education. The ESE educational vision also emphasises an academic community of students and lecturers to create, disseminate and apply scientific knowledge; face-to-face contact and interaction between students and lecturers and the use of technology as a means, not an end in itself.

For all bachelor programmes, ESE offers a combination of lectures, small-scale tutorials in the first two years, online exercise materials, video lectures and skills training in the first two years. The first two years of the programme consist of 10 to 15 contact hours per week. In the first two years, small-scale tutorials and skills groups are organised. These groups consist of maximum 30 students. In the first year, a guidance programme is organised, with a maximum of 15 students per group. The first-year tutorials are mandatory. The tutorials are led by student teaching assistants under supervision of a Teacher of the Tutor Academy. ESE aims for the tutorials to be interactive and to discuss and practice the more complicated matters of the specific course.

The number of students in the programme in Fiscale Economie is smaller than that of the programme in Economics and Business Economics. Therefore, the tutorials of the second-year taxation courses are smaller and provided by the lecturers of the course and a teaching assistant.

In the third year, lectures and small-scale seminars are used. In the latter, research articles are discussed and active participation and interaction is expected of students. The seminars comprise of groups of a maximum of 24 students.
Students appreciate the small-scale of the programme, the committee learned during the site visit. Students are in general positive about the different teaching formats used in the bachelor programme. Even though students are positive about the teaching assistants, students also value the direct involvement of lecturers in the second-year tutorials.

It became clear during the site visit that as part of blended learning, lectures are recorded. These recordings are made available to students when the attendance level is about 70% (in practice this is less strict and a minimum of 50% is applied). The 70% attendance rule is currently an experiment and not mandatory, the committee learned. The students the committee met with value the recordings. This allows them to review certain parts in preparing for their exams. They also noted that nearly all lectures are recorded.

The site visit also revealed that impact learning is a university wide strategic theme. For the ESE programmes this implies that students will be enabled during their studies to get more in touch with practice and to have an impact there. Moreover, in this way students are even more confronted with contemporary issues.

Discussion with management on social safety revealed that this is currently part of the strategy sessions with the departments in which the core values including a safe working environment is discussed. It is part of the mentoring programme and an ESE confidant is available.

Incoming students

The legal enrolment criteria apply to the programme. Prospective students are provided with a Study Check. Part of this Study Check is the provision of an advice based upon students' math skills. The programme notes in the self-evaluation report that mathematical skills are a crucial determinant of study success in the programme. Students can be requested to take an additional online course to improve their mathematics skills.

Staff
The staff involved in the programme in Fiscale Economie (apart from the professors) is employed at FEI BV. In addition, several courses are taught by lecturers of the Department of Economics. All lecturers of FEI BV also work part-time in tax practice. The self-evaluation report notes that this enables them to work with real examples from practice and to incorporate new developments in the field of taxation in education. In past years, temporarily available research funding was available to enable five lecturers of FEI BV to pursue and obtain a doctorate. This also created a stronger link between research and education. The self-evaluation report notes that expanding collaboration with Erasmus School of Law will provide more possibilities on research, resources for publications and joint provision of taxation education.

ESE's Service Level Agreement Education, which is updated yearly, describes the basic requirements for each course, including guidelines for contact hours, group size, active learning elements and interactive education, as well as lecturers' qualifi-cations and examinations.

Educational achievements and course evaluations are discussed in the annual performance and development interviews with faculty members. Teaching performance is assessed by class visits and reviews from peers and the course evaluation. For the bachelor programme in Fiscale Economie, class visits are held for new lecturers, the committee learned during the site visit.

90% of ESE staff obtained a university teaching qualification. Individual training is available as well as so called micro-labs. The latter are two-to-four-hour workshops on various topics, such as assessment, delivery of teaching and innovating education. In addition, the ESE Innovation Hub provides lecturers with support in using digital tools, including interactive elements in large-scale plenary lectures, in enhancing personal online learning or in building the Canvas pages.

ESE also organises so called Education Afternoons, in which lecturers share their best practices with educational innovation. Examples are dealing with free-riding behaviour, how to integrate sustainability in courses and how to stimulate peer feedback. New lecturers are mentored by a senior lecturer. ESE employs about 155 FTE of lecturers.

During the site visit, the committee discussed the positioning of the staff within ESE and FEI BV. It became clear that the main reason for this is that the research conducted by the lecturers does not fall within ESE's norms for research within the field of economics. For example, the research of the lecturers involved has a legal orientation and is published in other types of journals that are usually not valued by economics departments. Arrangements have been made with Erasmus School of Law. However, these have yet to be effectuated.

The self-evaluation report notes that the increased student numbers could cause a peak workload for thesis supervisors in academic years 2023-2024 and 2024-2025. One of the measures to reduce the workload has been the initiation of a thesis working group in 2021 to further optimise thesis and supervision processes with special attention to workload reduction for academic supervisors and support staff.
During the site-visit the committee discussed the increasing workload of lecturers. The renewed thesis and supervision process is expected to reduce the workload. The introduction of a tenure track for lecturers can also reduce the general workload. Tenured lecturers have a PhD and sometimes a small research appointment.

The aforementioned student teaching assistants are recruited, selected and trained by the ESE Tutor Academy. The self-evaluation report notes that the number of teaching assistants is growing due to the increase in student numbers: 350 teaching assistants were hired in 2020-2021. For the large courses in the first two years lecturers provide the lectures, whereas the teaching assistants provide the tutorials. The site visit made clear that the teaching assistants receive didactical training and practice their interactive teaching skills with their colleagues. During their tutorials, they are visited by a teacher from the Tutor Academy at least once. Lecturers organise regular meetings with teaching assistants and the tutor academy teacher to discuss the content of the course and the tutorials.

Students the committee met with are positive about the approachability of their lecturers.

Guidance and student information
Guidance is in the first year part of the guidance programme. This programme is intended to develop study skills, preparing and guiding students in studying at ESE. At the start of the programme students are allocated to a mentor (senior student) and a mentor group (maximum of 15 students). Students follow two onboarding modules and have mentor sessions on, for example, study skills and exam preparation.

First year students receive a provisional study advice after the first and second block. Subsequently, students meet with their mentor or study adviser (depending on the credits obtained) to discuss their study progress. Students can also request personal support from one of the study advisers and sign up for a “study buddy” programme to find students to study together with.

A binding study advice (BSA) of 60 EC applies to all new first-year bachelor students. ESE also has a compensation system in place, which permits students to compensate at most three insufficient marks (grades between 4.5-5.4) in the first and second year in three compensation clusters.

ESE study advisers are available for guidance and for discussions regarding students’ individual study planning, study progress and delay, study and learning methods, personal circumstances etc. ESE organises different workshops and webinars on topics such as dealing with stress, uncertainties, time management, connecting communication and collaboration, etc.
The site visit revealed that the programme committee does not discuss the evaluation results of individual courses unless there are big issues. It was also noted that each course is evaluated. The response rate is, however, very low. Improvements for the latter are currently being developed and piloted in 2023.
Student representatives gather feedback from their classmates and discuss this with the lecturers involved. This takes place halfway through the course and at the end of the course. The student representatives are supported in this by the programme committee. Students noted that the programme acts upon their feedback. Regarding the low response rate of the course evaluations, students noted that some lecturers will give students who completed the survey the results of their exam sooner. Students remarked that this positively effects the response rate of the course evaluation.

Considerations
The committee concludes that the programme enables students to realise the intended learning outcomes. The intended learning outcomes are translated into learning goals which are stipulated in the course guide and syllabus. In reviewing courses on the digital learning environment and the accompanying syllabus and course guide, the committee noticed, however, that the information provided in these can be different. Moreover, the syllabi studied show different structures and design and are not always in line with the course guide. The committee recommends the programme to align the content of these documents.

The research orientation of the programme is reflected in its structure and content. The programme is tied in with the research of the lecturers involved and research skills are addressed throughout the programme. The third-year seminars prepare students for their bachelor thesis. The committee observes that adequate and up-to-date literature is used in the programme.

The committee concludes that the programme succeeds in integrating economics and tax law. This was confirmed during the site visit by lecturers and students. The combination of both is logical and natural to them and in line with the demands of the professional field.

The committee welcomes the fact that, given the combination with the bachelor programme in Economics and Business Economics and therefore its size in the first two years, the programme manages to attain a sense of small-scale by means of the tutor groups. The courses specifically tailored to the foregoing programme have a small-scale character. This also includes the third-year seminars. The committee also recognises and encourages the discussions within ESE about blended learning and the availability of online lectures.

The legal enrolment criteria apply to the programme. The programme has a sufficient tutoring for students in place. The first-year mentoring groups contribute significantly to this.

Lecturers are competent, qualified and enthusiastic. The committee appreciates that lecturers are active in the taxation practice. The committee is also positive about the teaching assistants and supports the continuous investment in their didactical training.

Regarding the positioning of the lecturers and their research, the committee recommends ESE to effectuate the arrangements made with Erasmus School of Law. And to establish an effective collaboration with Erasmus School of Law, which will allow the programme to sustain its ambition of research-driven education. In addition, the committee strongly recommends the programme to discuss with lecturers how to become part of ESE.

Students are informed about the programme through the online learning environment. The short demonstration during the site visit showed that the online learning environment is clearly structured and informative.

The committee values the role of the student representatives in the programme. The student representatives have a quick and informative role in the programme’s quality assurance process.

Based on the interviews and examination of the underlying documentation, the committee establishes that the programme **meets this standard**.

3. Student assessment

The committee concludes that the programme has an adequate assessment system in place. The intended learning outcomes are at the basis of this system. Effective measures are taken to guarantee the validity, reliability and transparency of the assessments, by using assessment specification tables, the four-eyes principle, assessment criteria, and written feedback. The examination board is effectively organised and safeguards the quality of the assessments and theses in an active manner. The committee values the random checks of the quality of assessments and theses and the initiative regarding the quality of assessments within learning lines. The committee concludes that the programme meets the criteria for this standard.

Findings

ESE's vision on assessment is leading for the programme's assessment policy and system. Alignment between the content and level of the learning objectives and the assessment at course level is an important premise in the vision. The vision is translated in ESE's examination policy that describes the framework in which exams are developed and taken. This framework is worked out in detail in an Examination Protocol that provides guidelines and direction for lecturers with regard to examinations.

To guarantee the reliability and validity of exams, lecturers are expected to carry out peer review in the construction of exams. In addition, all exams are required to have assessment criteria to enhance the reliability and to ensure independence in the grading process. And assessment specification tables are used to provide insight into how a course is assessed.

Depending on the content and objectives of a course, one or more types of assessment are used, such as (mid-term) assignments, weekly (online) tests, mid-term tests, written examinations with open questions, written examinations with multiple choice questions, and oral examinations. Assignments include presentations, solving cases, the writing of (group or individual) papers, and group discussions. The different types of assessment are indicated in the assessment specification tables of courses and in the assessment overviews on programme level. The latter also includes the weighting of the different assessments used in the courses.

The set-up of assessment of courses is described in the course guide. During a block, students are provided with a sample examination, including indications of the answers. An inspection opportunity is obligatory for each exam.

In recent years, the programme increased the variation in forms of assessment. In several first and second year courses (for example, Microeconomie, Macroeconomie, Fiscale Economie en Omzetbelasting) midterms and assignments have been introduced. This serves a dual purpose: to enhance the alignment between the learning objectives and their assessment and to lower the pressure on students from putting most of the grade weight onto the final written examination.

The requirements for examinations and grading are formalised in the Rules and Regulations of the Examination Board and in the aforementioned Service Level Agreement Education.

The self-evaluation report states that the use of digital test software has increased in the past years, also due to the Covid-19 pandemic. The programme notes that this software also makes grading of written exams more efficient and offers opportunities for replacing multiple choice exams in the first two years with open questions, essays and assignments. The self-evaluation report also notes that, due to increasing student numbers, possible capacity limits for on-campus examination might lead to alternative forms of assessment in the future.

Students noted during the site visit that during the Covid-19 pandemic, exams were compressed from three to two hours. This has been continued after the end of the lockdown situation. Students remarked that sometimes the exams are too long for the two hours. In addition, students noted that in some courses midterm assessments are used. Students are in general positive about this, because it makes the assessment less dependent on one moment in time.

Examination board

The ESE examination board is responsible for safeguarding the quality of examinations and the final qualifications attained of all the ESE bachelor and master programmes. All academic departments and programmes are represented in the board. The examination board uses systematic monitoring and random checks to safeguard the quality of examination. This includes sample surveys of assessments and theses. The examination board documents its activities in an annual report. The Examination Monitor is used to monitor the quality of the assessments. The Examination Monitor provides a quick scan based on pass rates and distortions in grade distributions (also compared to previous years).

At the end of every block, the examination board reviews a) a summary of the pass rates, mark distribution and average course scores (derived from the student course evaluations) for all courses; b) student opinions on the exam based on questions regarding the exam in the course evaluations; and c) data for all multiple-choice exams of the first two years. If needed, the examination board will review the quality of an exam in more detail.

During the site visit, the committee met with representatives of the examination board. It became clear that a two-year project has been set up on strengthening the safeguarding function of the examination board. A new colleague focused on coordinating all safeguarding activities will be hired. The examination board recently started a pilot in which assessments within a specific learning line are monitored. This will be expanded next year to other learning lines; lecturers of the courses involved will discuss their assessments.
Regarding the statistical analysis of assessments, it was remarked that also student evaluations and evaluations by lecturers prove useful insights in the quality of assessments.
In the discussion about preventing and detecting plagiarism it was noted that students as well as lecturers are informed about the interpretation of plagiarism and group work. Moreover, lecturers are expected to discuss this with their students. The Thesis Workflow Process supports lecturers and students in this.

During the Covid-19 pandemic ESE used proctoring for the online exams. Representatives of the examination board remarked that online exams and proctoring will be possible for students who, for example, due to chronic illness, cannot come to campus for an exam.

Considerations

The committee concludes that an adequate system of assessment is in place. The quality assurance of the assessment system is solid and effective measures are taken to guarantee the validity, reliability and transparency of the assessments. These include using assessment specification tables, the four-eye principle, assessment criteria and written feedback.

In general, the level of the different assessments studied by the committee was sufficient. The committee also notes that an appropriate variety in forms of assessment is used. And that in most courses two forms of assessments are used (during the course and at the end of the course).

The examination board is active in safeguarding the quality of the assessments and in preventing plagiarism. The examination board annually checks the quality of the theses and other assessments. The committee supports the pilot in which the assessments within learning lines are monitored; this can contribute to improving the overall quality of the assessments. The committee also values the continuation of online exams for students that otherwise would not be able to take the exam on campus.

Based on the interviews and examination of the underlying documentation, the assessment committee establishes that the programme **meets this standard**.

4. Achieved learning outcomes

Based on the studied documents and the interviews, the committee concludes that graduates of the bachelor programme achieve the required level and the intended learning outcomes. It was confirmed in the meeting with students and alumni that they are very capable of integrating economics and taxation and they see themselves as taxation economists. The committee concludes that the overall academic quality of the studied theses is good and agreed with the grades given. The committee observed that the studied theses displayed a more legal than economic approach and that the final written feedback in the thesis evaluation form is quite limited. The committee concludes that the programme meets the criteria for this standard.

Findings

The programme is finalised with the bachelor thesis. In this thesis, students demonstrate the knowledge and skills learned in the programme and that they can set-up, execute and present in writing a scientific research project. With the thesis, students show that they have achieved all intended learning outcomes. In particular, students demonstrate that they are able to:

- formulate a tax-economic research question based on relevant scientific concepts and theories;
- apply concepts, theories, research techniques and methods from the field of tax and economy to the research topic;
- adequately process the data collected, analyse the results of the methods and draw conclusions based on the results with respect to the research question;
- provide a written research report in a logical and coherent manner.

Students choose their supervisor and their topic, which must address a tax-economic issue. The chosen topic and the research proposal must be approved by the supervisor. Students start with their thesis in the Integratie Fiscale Economie course in block 4 by writing a research proposal. Students choose their topic for their research, write the thesis proposal and peer review each other's proposals (in groups of two). In addition, students receive feedback from their lecturer.

As mentioned in the introduction, the thesis process has changed in recent years for all bachelor and master programmes. This includes improving the online system used (Thesis Workflow) for guidance and handing in thesis and assessment, the introduction of fixed deadlines for handing in the thesis, the introduction of a Canvas Thesis Hub for each programme (to provide information centrally and timely), the introduction of thesis manuals for students and for supervisors, and the option for students to join a thesis group. In addition, thesis rubrics have been implemented and requirements of thesis supervisor and second assessor are formalised in the aforementioned Service Level Agreement Education.

Regarding the deadlines for the bachelor thesis, it was noted that students usually meet the deadlines due to their enrolment in a master programme in the next academic year.

The thesis is assessed by a thesis committee consisting of the thesis supervisor and a second assessor. Through the Thesis Workflow System supervisors can keep track of students' progress, to communicate with students and to assess the thesis. Feedback is given regularly, both verbally in the supervision sessions and in writing via the Thesis Workflow.

The programme notes that most students continue their studies in a master programme. In the past year 73% continued with the ESE master programme in Fiscale Economie.

The programme involves alumni through a newsletter, social media platforms and a special website. In addition, alumni are invited for events and some of them are part of one of the Advisory Boards for the master programmes (see also standard 1). Alumni are also involved in the beforementioned MentorMe platform.

Considerations
The committee concludes that the programme has an adequate thesis process in place. In assessing student's bachelor theses, two examiners are involved and a rubric is used.

To assess whether students achieve the required bachelor level and the intended learning outcomes, the committee studied 15 theses. Based on this, the committee is of the opinion that the level of the graduates is good and that students achieve the required bachelor's level. The committee agreed with the grades given.

In general, the committee noted that the studied theses reflected good knowledge of the relevant law in its economic context. The analytic perspective is predominantly legal. The committee encourages the programme to enhance student's use of their economic skills in their theses. In addition, the committee is of the opinion that the final written feedback in the thesis evaluation form is quite limited. The site visit made clear however that the programme provides oral feedback sessions on the final thesis (for example on the grading, the process, the quality), for every student separately.

Based on the interviews and examination of the underlying documentation, the assessment committee establishes that the programme **meets this standard**.

Attachments

Attachment 1 Assessment committee

prof.dr. P.C. (Peter) Schotman	Peter Schotman is Professor of Empirical Finance at Maastricht University School of Business and Economics and research fellow of the Network for Studies on Pensions, Aging and Retirement (Netspar) in The Netherlands.
prof.dr. N. (Niels) Hermes	Niels Hermes is Professor International Finance and chair of the department Economics, Econometrics and Finance at the Faculty of Economics and Business of Groningen University.
em.prof.dr. E. (Eelke) de Jong	Eelke de Jong was Professor International Economics at Radboud University Nijmegen until Ocotber 2021.
prof.dr.ir. P.M.G. (Paula) van Veen-Dirks	Paula van Veen-Dirks is Professor Management Accounting, co-chair of the department Accounting and director of the research group Accounting at Groningen University.
prof.dr. H. (Henk) Vording	Henk Vording is Professor Tax Law at Leiden University and permanent visiting professor at Peking University School of Law.
J. (Judith) Kikkert BSc	Student of the MSc Management, Economics & Consumer studies at Wageningen University & Research

The assessment committee was supported by drs. T. (Titia) Buising, external NVAO-certified secretary.

All committee members and the secretary have signed a declaration of independence. The assessment committee has been submitted to, and validated by, NVAO prior to the site visit.

Attachment 2 Programme of the assessment

Thursday 3 November

09.00 – 09.15	Welcome to the panel by the Dean
09.15 – 10.15	Dean, Vice-Dean Education, Programme Director, Programme Manager Econometrics, Programme Manager education innovation
10.15 – 10.30	Break
10.30 – 11.30	Lecturers bachelor and master Economics
11.30 – 11.45	Break
11.45 – 12.45	Students/Alumni bachelor and master Economics
12.45 – 13.30	Lunch break
13.30 – 14.30	Lecturers bachelor and master Econometrics
14.30 – 14.45	Break
14.45 – 15.45	Students/alumni bachelor and master Econometrics
15.45 – 16.00	Break
16.00 – 17.00	Examination Board (all programmes)
17.00 – 17.30	Private discussion of the panel
17.30 – 18.00	Closure of the day with Vice-dean, Programme Director, Policy Officer

Friday 4 November

09.00 – 10.00	Lecturers bachelor and master Fiscale Economie
10.00 – 10.15	Break
10.15 – 11.15	Students/Alumni bachelor and master Fiscale Economie
11.15 – 11.30	Break
11.30 – 12.30	Lecturers MSc Accounting, Auditing and Control
12.30 – 13.15	Lunch break
13.15 – 14.15	Students/alumni MSc Accounting, Auditing and Control
14.15 – 16.00	Break and drafting preliminary findings and preparing oral panel report
16.00 – 16.30	Feedback of the panel and closure by the Dean
16.30 – 18.00	Drinks in Paviljoen

Attachment 3 Documents

- Self-evaluation report
- Teaching and Examination Regulations Bachelor programmes ESE 2022-2023
- Rules and Regulations of the Examination Board 2022-2023
- Subject-specific reference framework Economics 2016
- Studentenhoofdstuk Bachelor Fiscale Economie
- ILOs and Dublin Descriptors - BSc Fiscale Economie
- Relation ILOs and courses Bachelor Fiscale Economie
- Overview Teaching Staff BSc and MSc Fiscale Economie
- 2022-05 ESE Organisation Charts 2022
- Overzicht oude en nieuwe eindtermen bachelor
- Annual Report Examination Board ESE 2021
- Examination Policy ESE, 08-2022
- Examination Protocol ESE
- Assessment Specification Table, format 08.2022
- Assessment overviews Bachelor 2022-2023
- ESE Policy Proctoring - October 2021
- Flowchart proctoring - October 2021
- Service Level Agreement Education 2022-2023
- ESE Language Policy
- Annual Report 2021-2022 PC
- Thesis Supervision Manual 2021-2022
- Overview ESE Bachelor skills education 2022-2023
- ESE's Double Studies 2022-2023
- Student Thesis Manual
- Theses of 15 students