

## Besluit **Besluit strekkende tot het verlenen van accreditatie aan de opleiding wo-master Accounting, Auditing and Control van de Erasmus Universiteit Rotterdam**

	<b>Gegevens</b>	
<b>datum</b>	28 november 2014	Naam instelling : Erasmus Universiteit Rotterdam
<b>onderwerp</b>	Besluit accreditatie wo-master Accounting, Auditing and Control van de Erasmus Universiteit Rotterdam (003202)	Naam opleiding : wo-master Accounting, Auditing and Control (60 ECTS)
<b>uw kenmerk</b>	O.OOS/RL/261.635	Datum aanvraag : 17 juli 2014
<b>ons kenmerk</b>	NVAO/20144053/SL	Varianten opleiding : voltijd, deeltijd
<b>bijlagen</b>	3	Afstudeerrichtingen : Accounting and Auditing Accounting and Control Accounting and Finance
		Locatie opleiding : Rotterdam
		Datum goedkeuren panel : 24 februari 2014
		Datum locatiebezoek : 28 maart 2014
		Datum visitatierapport : 29 mei 2014
		Instellingstoets kwaliteitszorg : ja, positief besluit van 17 oktober 2013

### **Aanvullende informatie**

De NVAO heeft bij e-mail van 12 september 2014 de instelling aanvullende informatie gevraagd over het functioneren van de examencommissie. Bij e-mail van 15 september 2014 heeft de NVAO de aanvullende informatie ontvangen. Hieruit blijkt dat de examencommissie toeziet op de kwaliteit van de toetsing door het scannen van de slagingspercentages van de examens. Op basis hiervan besluit de examencommissie of nader onderzoek nodig is en gaat eventueel met de docent in gesprek. Tevens gebruikt de examencommissie de resultaten van de studentenenquête om de kwaliteit van de toetsen te monitoren. De informatie is opgenomen in het besluit.

### **Beoordelingskader**

Beoordelingskader voor de beperkte opleidingsbeoordeling van de NVAO (Stcrt. 2010, nr 21523).

### **Bevindingen**

De NVAO stelt vast dat in het visitatierapport en de aanvullende informatie deugdelijk en kenbaar is gemotiveerd op welke gronden het panel de kwaliteit van de opleiding voldoende heeft bevonden.

Samenvatting bevindingen en overwegingen van het panel.

The programme management has taken up the main suggestions for improvement made by the NVAO- panel who conducted the initial accreditation procedure of the programme in 2009. For instance, the students are presented the results of the scientific research done by the staff. Furthermore, more challenging teaching methods have been introduced, notably assignments in the seminars and in the courses. Moreover, the curriculum now consists of three specializations, allowing the students to take finance courses and management accounting courses. Moreover, a number of adaptations have been made in the curriculum with regard to specific courses. Finally, a third academic examiner may be called in to assess the thesis, if an outside examiner is involved.

The panel considers the objectives of the programme to be sound and, especially, welcomes the programme management's efforts to balance the academic research and professional objectives. The graduates may, therefore, attain their professional objectives and at the same time be trained in academic research. As the programme offers three specializations, the students may choose their preferred specialization, allowing them in two of these to continue their studies to become Certified Public Auditors or Certified Controllers. The panel feels this contributes to the labour market perspective of the graduates. As the Accounting and Finance track is now part of the programme, the panel suggests adding the term 'finance' to the name of the programme. The intended learning outcomes of the programme meet the objectives. Also, they reflect the domain-specific requirements for the Economics domain. In addition, the learning outcomes match the Dublin-descriptors and, therefore, are in line with the master's level. The panel would like to suggest to extend and to intensify the comparisons between this programme and international frameworks and programmes. The intended learning outcomes are being checked regularly against the abovementioned sets of requirements as well as against the requirements of the professional practice.

The panel assesses the entry requirements of the programme to be appropriate. The students are to have completed an academic bachelor's programme in a relevant discipline and are to have a satisfactory command of English. The intake procedure is effective in checking these requirements. The pre-master's programmes which students with a bachelor's degree of universities of applied sciences and some of the students coming from abroad will have to take are suitable.

The curricula of each of the specializations match the intended learning outcomes. The relations between the learning outcomes and the courses may, however, be specified in greater detail. In the curriculum, the programme management has balanced the practice-oriented and academic-oriented knowledge and skills, by distinguishing more practical and more academic oriented courses. To further optimize the curriculum, the panel would like to suggest to give more attention to ethical dilemmas in the course Accounting and Business Ethics, to introduce a research seminar on auditing in the Accounting and Auditing specialization and to include a management accounting and control course in both the Accounting and Auditing and Accounting and Control specializations. In addition, the panel suggests to adjust the contents of the courses and the seminars in more detail, enhancing the coherence of the curriculum.

Pagina 3 van 7 Finally, the programme management could organize their serious and continuing efforts to improve the programme more systematically.

The lecturers' academic and educational qualifications meet the programme's requirements. Because the number of students in the programme is increasing, in the panel's view the current number of qualified lecturers is limited and the panel, therefore, suggests to recruit enough qualified lecturers, among whom professors in accounting information systems and in auditing.

Although the panel encourages the programme management to state the educational principles in more definite terms, the study methods are suitable for this programme. Also, the study load, the balance of contact hours and hours of self-study and the size of the classes are satisfactory. The same applies to the information provision and study guidance. The outcomes of the regularly held surveys among students and lecturers show favourable results.

The examination policy and the examination protocol derived from this policy are appropriate. At the end of every block, the Examination Board reviews the information provided by the Examination Monitor. The pass rates and grade distribution are used as indicators of exam quality, as well as the average student evaluation score. A pass rate that is too low or too high may indicate that the exam level was incorrectly interpreted, or it could indicate a problem with the quality of the exam questions. Although the examination board monitors the quality of the examination adequately, the panel suggests this board to be in closer contact with the programme to be in a better position to assess the specific aspects of the programme's examinations. The examination methods used in the programme are suitable to test the students' knowledge and skills, especially in case of the multiple examinations (combinations of written examinations, assignments, papers and presentations) in the courses and research seminars. The drafting and assessments of the examinations lead to valid and reliable tests, although the peer reviews of the examinations could be organized more systematically. The panel supports the steps the programme management intends to take to organize the thesis process more effectively, in order to limit the time the students need to finish their theses. The thesis assessment procedure is appropriate, with two examiners, an elaborate thesis assessment form and, in some cases, a third examiner. The panel, however, advises the programme management to indicate more clearly and more visibly the judgement of the third examiner and the results of the plagiarism analysis on the assessment form.

Having studied a number of theses, the panel has assessed these theses to be satisfactory and to provide the evidence that the students have reached the intended learning outcomes at the end of their studies.

### **Aanbevelingen**

De NVAO onderschrijft alle aanbevelingen van het panel.

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Ingevolge het bepaalde in artikel 5a.10, tweede lid, van de WHW heeft de NVAO het college van bestuur van de Erasmus Universiteit Rotterdam in de gelegenheid gesteld zijn zienswijze op het voornemen tot besluit van 6 oktober 2014 naar voren te brengen. Van deze gelegenheid is geen gebruik gemaakt.

De NVAO besluit accreditatie te verlenen aan de wo-master Accounting, Auditing and Control (60 ECTS; variant: voltijd, deeltijd; locatie: Rotterdam) van de Erasmus Universiteit Rotterdam te Rotterdam. De opleiding kent de volgende afstudeerrichtingen: Accounting and Auditing; Accounting and Control; Accounting and Finance. De NVAO beoordeelt de kwaliteit van de opleiding als voldoende.

Dit besluit treedt in werking op 28 november 2014 en is van kracht tot en met 27 november 2020.

Den Haag, 28 november 2014

De NVAO  
Voor deze:

A handwritten signature in blue ink, consisting of several overlapping loops and a long horizontal stroke extending to the right.

R.P. Zevenbergen  
(bestuurder)

Tegen dit besluit kan op grond van het bepaalde in de Algemene wet bestuursrecht door een belanghebbende bezwaar worden gemaakt bij de NVAO. De termijn voor het indienen van bezwaar bedraagt zes weken.

Onderwerp	Standaard	Beoordeling door het panel
<b>1. Beoogde eindkwalificaties</b>	De beoogde eindkwalificaties van de opleiding zijn wat betreft inhoud, niveau en oriëntatie geconcretiseerd en voldoen aan internationale eisen	<b>Voldoende</b>
<b>2. Onderwijsleeromgeving</b>	Het programma, het personeel en de opleidingsspecifieke voorzieningen maken het voor de instromende studenten mogelijk de beoogde eindkwalificaties te realiseren	<b>Voldoende</b>
<b>3. Toetsing en gerealiseerde eindkwalificaties</b>	De opleiding beschikt over een adequaat systeem van toetsing en toont aan dat de beoogde eindkwalificaties worden gerealiseerd	<b>Voldoende</b>
<b>Eindoordeel</b>		<b>Voldoende</b>

De standaarden krijgen het oordeel onvoldoende, voldoende, goed of excellent. Het eindoordeel over de opleiding als geheel wordt op dezelfde schaal gegeven.

**Tabel 1: Rendement.**

<b>Cohort</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
<b>Rendement</b>	47%	63%	?%

**Tabel 2: Docentkwaliteit.**

<b>Graad</b>	<b>Ma</b>	<b>PhD</b>	<b>BKO</b>
<b>Percentage</b>	16%	84%	10%

**Tabel 3: Student-docentratio.**

<b>Ratio</b>	1:21
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**Tabel 4: Contacturen.**

<b>Studiejaar</b>	1
<b>Contacturen</b>	6

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- prof. Ph. Wallage PhD, RA, panel chair, professor of Auditing, University of Amsterdam and VU University Amsterdam and partner KPMG Accountants;
- prof. A. Van den Abbeele PhD, panel member, associate professor of Accounting, KU Leuven, Belgium;
- prof. W.F.J. Buijink PhD, panel member, professor of Business Economics (Accounting), Tilburg University and academic director European Institute for Advanced Studies in Management;
- B.J.J. van Os BSc, student member, studying the master's programme Artificial Intelligence, University of Groningen,

Het panel werd ondersteund door W.J.J.C. Vercouteren MSc, RC, secretaris (gecertificeerd).