

Besluit

Besluit strekkende tot het verlenen van accreditatie aan de opleiding wo-master Accounting and Control van de Vrije Universiteit Amsterdam

Gegevens

datum	Naam instelling	:	Vrije Universiteit Amsterdam
31 oktober 2017	Naam opleiding	:	wo-master Accounting and Control (60 EC)
onderwerp	Datum aanvraag	:	25 april 2017
Besluit	Varianten opleiding	:	deeltijd, voltijd
accreditatie wo-master	Locatie opleiding	:	Amsterdam
Accounting and Control van de	Datum goedkeuren	:	
Vrije Universiteit Amsterdam	panel	:	13 september 2016
(005638)	Datum locatiebezoeken	:	10, 11 en 18 november 2016
uw kenmerk	Datum visitatierapport	:	6 maart 2017
CVB/JWB/2017/347	Instellingstoets kwaliteitszorg	:	ja, positief besluit van 3 september 2014
ons kenmerk		:	
NVAO/20172470/LL		:	

bijlagen

Beoordelingskader

- 2 Beoordelingskader voor de beperkte opleidingsbeoordeling van de NVAO (Stcrt. 2014, nr 36791).

Bevindingen

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

Advies van het visitatiepanel

Samenvatting bevindingen en overwegingen van het panel.

In this executive summary, the panel presents the main considerations which have led to the assessment of the quality of the programme Master Accounting and Control of Vrije Universiteit Amsterdam, which has been assessed according to the NVAO Assessment Framework.

The panel observes programme management has taken up the recommendations made in the previous assessment in 2009. Programme management, among others, restated the intended learning outcomes to more accurately balance academic and professional

Pagina 2 van 6 requirements, clarified the distinction between the pre-master and the master programmes and improved the study planning for part-time students.

The panel is positive about the Faculty's objectives to educate students not only in academic and professional knowledge and skills but also to train them to become responsibly thinking and acting professionals or academics. The latter is a distinct and valuable characteristic of the Vrije Universiteit economics programmes.

The panel is positive about the broadness and the depth of the programme objectives, demonstrating the academic knowledge and skills of students as well as their abilities to address subjects and problems in the professional practice. The panel approves of the programme's objectives to prepare students to enrol in the postgraduate programmes accountancy or control, to be employed in both profit or not-for profit organisations or to pursue a PhD-trajectory.

The programme intended learning outcomes meet the programme objectives, exhibiting, among others, disciplinary knowledge of accounting and control, understanding of institutional requirements, academic skills, responsibility and ethical awareness. The learning outcomes are consistent with the domain-specific reference framework, which has been drafted by this Faculty and the economics programmes of Erasmus University Rotterdam and Wageningen University. In addition, they correspond to master level requirements.

Programme management succeeded in giving due regard in the intended learning outcomes to academic aspects. The CEA-specifications for the postgraduate accountancy programme, however, are important determinants for the learning outcomes. The panel recommends programme management to try and have these specifications formulated in more generic terms, to be allowed to adjust the learning outcomes to the programme profile.

The comparison by programme management to other master accounting and control programmes in the Netherlands and abroad, demonstrated this programme to meet the standards in this domain.

The panel observes the programme to be intimately connected to the professional field and to follow the trends in the professional practice very closely.

The admission requirements and processes are adequate. Although the pre-master programme for students with a vocational bachelor degree is not unsatisfactory, the panel recommends to consider extending the programme to allow for more training in academic skills, among which research skills.

The curriculum reflects all of the intended learning outcomes of the programme adequately and evenly. In addition, the curriculum is very well designed, being a very appropriate mix of compulsory courses and electives. Students are trained in the fundamentals of accounting and control and, at the same time, may adequately prepare for either the accountancy or the controlling postgraduate programme. As a minor point, the panel recommends to strengthen the ethics component in the curriculum. The panel noted corresponding views on the principles governing the curriculum among the Faculty Board, programme management, lecturers and students and regards this to be effective for the quality of the programme.

Pagina 3 van 6 The panel recommends to continue to implement the internationalisation policies, which are already being pursued by programme management.

The panel is satisfied about the educational principles and the study methods of the programme, as these are conducive to the students' learning processes. The number of contact hours is adequate. The policies regarding the introduction and deployment of new and innovative study methods are satisfactory.

Programme management monitors the study pace of the students appropriately. The student success rates are very favourable for the group of full-time students and somewhat disappointing for the part-time students. The panel acknowledges the challenging personal circumstances of part-time students as an important cause for study delay.

The panel approves of the lecturers deployment and evaluation procedures, as they ensure qualified lecturers to teach in the programme. The panel regards the lecturers to be very good researchers, working in the forefront of their field of expertise. In addition, qualified lecturers from the professional field are involved in the programme. The panel is very positive about the educational capabilities of the lecturers.

The examination and assessment rules and regulations of the programme are adequate. They conform to the Vrije Universiteit and Faculty of Economics and Business Administration policy statements and include, among others, measures to assure the examinations' validity, the reliability of assessments and the competencies and expertise of examiners.

The examination methods in the programme are in line with the course contents to be assessed. The diversity of examination methods in courses and across courses allow for the assessment of knowledge and skills, relevant to the programme.

The panel observes programme management having drafted a comprehensive thesis manual in which the timeline of the thesis process has been explained clearly. The supervision of the thesis is well organised. The thesis assessment process is a reliable process, as at least two examiners are involved and sound assessment forms are used. The panel welcomes the transition process from assessment forms to scoring models or rubrics, as these may raise the quality of the assessments further.

The panel ascertained the Examination Board to have the responsibilities and to work along the lines, as intended by Dutch applicable law. The Board monitors the examination and assessment processes and inspects examinations. The panel recommends to step up these inspections and to include theses in the quality assurance checks, as the Examination Board plans to do.

The panel finds the examinations of the courses to be of adequate quality and to be challenging, allowing a very good achievement of the intended learning outcomes. The panel studied four theses of students in the programme, full-time as well as part-time students. All of the theses have been assessed to be at least satisfactory by the panel. The panel rated some of the theses to be very good and is generally impressed about the quality and the level of the theses. Indeed, the panel would rate the theses to have an average grade of equal to 7.5, which was also the average grade obtained for the four theses read by the panel. This average grade is high, relative to other programmes.

Pagina 4 van 6 The panel is very positive about the positions the graduates have been able to obtain, these being well-regarded positions.

The panel assesses the programme Master Accounting and Control of Vrije Universiteit Amsterdam, full-time as well as part-time, to be good and recommends NVAO to grant re-accreditation to this programme.

Besluit

Ingevolge het bepaalde in artikel 5a.10, derde lid, van de WHW heeft de NVAO het college van bestuur van de Vrije Universiteit Amsterdam te Amsterdam in de gelegenheid gesteld zijn zienswijze op het voornemen tot besluit van 4 september 2017 naar voren te brengen. Bij e-mail van 19 september 2017 heeft de instelling van deze gelegenheid gebruik gemaakt. Dit heeft geleid tot enkele tekstuele aanpassingen.

De NVAO besluit accreditatie te verlenen aan de wo-master Accounting and Control (60 EC; varianten: deeltijd, voltijd; locatie: Amsterdam) van de Vrije Universiteit Amsterdam te Amsterdam. De opleiding kent geen afstudeerrichtingen. De NVAO beoordeelt de kwaliteit van de opleiding als goed.

Dit besluit treedt in werking op 31 oktober 2017 en is van kracht tot en met 30 oktober 2023.

Den Haag, 31 oktober 2017

Namens het bestuur van de NVAO
Voor deze,

A handwritten signature in black ink, appearing to read 'i.a. René Hageman', with a long horizontal line extending to the right.

Mr. L.B. Kroes
Directeur Nederland

René Hageman
Afdelingshoofd Nederland

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
1. Beoogde eindkwalificaties	De beoogde eindkwalificaties van de opleiding zijn wat betreft inhoud, niveau en oriëntatie geconcretiseerd en voldoen aan internationale eisen.	Voldoende
2. Onderwijsleeromgeving	Het programma, het personeel en de opleidings specifieke voorzieningen maken het voor de instromende studenten mogelijk de beoogde eindkwalificaties te realiseren.	Goed
3. Toetsing	De opleiding beschikt over een adequaat systeem van toetsing.	Voldoende
4. Gerealiseerde eindkwalificaties	De opleiding toont aan dat de beoogde eindkwalificaties worden gerealiseerd.	Goed
Eindoordeel		Goed

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

Pagina 6 van 6 **Bijlage 2: panelsamenstelling**

- Prof. dr. T.J. Wansbeek, (voorzitter) Emeritus Professor of Statistics and Econometrics, University of Groningen;
- Prof. dr. J. Hartog, (lid) Emeritus Professor of Microeconomics with visiting scholar position, University of Amsterdam;
- Prof. dr. R. Kabir, (lid) Professor and Chair of Corporate Finance and Risk Management, University of Twente;
- Prof. dr. W.F.J. Buijink, (lid) Professor of Business Economics, Tilburg University, Professor of Accounting, Open University and Chair of Department of Accounting and Finance, Open University;
- S.M. van den Hoek, (student-lid) student Bachelor programme Tax Economics, University of Amsterdam.

Het panel werd ondersteund door drs. W. Vercouteren RC, secretaris (gecertificeerd).