



NVAO  THE NETHERLANDS

INITIAL ACCREDITATION
MASTER'S PROGRAMME
INTERNATIONAL ACCOUNTANCY
(JOINT DEGREE)
Universiteit Maastricht, Vrije Universiteit
Amsterdam

FULL REPORT
21-3-2024

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1 Peer review

The Accreditation Organisation of the Netherlands and Flanders (NVAO) determines the quality of a new programme on the basis of a peer review. This initial accreditation procedure is required when an institution wishes to award a recognised degree after the successful completion of a study programme.

The procedure for new programmes differs slightly from the approach to existing programmes that have already been accredited. Initial accreditation is in fact an ex ante assessment of a programme. Once accredited the new programme becomes subject to the regular review process.

The quality of a new programme is assessed by means of peer review. A panel of independent peers including a student reviews the plans during a site visit to the institution. A discussion amongst peer experts forms the basis for the panel's final judgement and the advisory report. The agenda for the panel visit and the documents reviewed are available from the NVAO office upon request.

The outcome of this peer review is based on the standards described and published in the limited NVAO Assessment framework for the higher education accreditation system of the Netherlands (Stcrt. 2019, nr. 3198). Each standard is judged on a three-point scale: meets, does not meet or partially meets the standard. The panel will reach a conclusion about the quality of the programme, also on a three-point scale: positive, conditionally positive or negative.

NVAO takes an accreditation decision on the basis of the full report. Following a positive NVAO decision with or without conditions the institution can proceed to offer the new programme.

This report contains the findings, analysis and judgements of the panel resulting from the peer review. It also details the commendations as well as recommendations for follow-up actions. A summary report with the main outcomes of the peer review is also available.

Both the full and summary reports of each peer review are published on NVAO's website www.nvao.net. There you can also find more information on NVAO and peer reviews of new programmes.

2 New programme

2.1 General data

Institutions	Universiteit Maastricht, Vrije Universiteit Amsterdam
Programme	International Accountancy (joint degree)
Variant	Parttime
Degree	Master of Science
Locations	Amsterdam, Maastricht
Study load	60 ECTS ¹ credits
Field of study	Economics (Economie)

2.2 Profile

The master's programme International Accountancy (MScIA) aims to educate students who pursue a career as a chartered or certified public accountant in an international setting. It is part of a longer trajectory to become a registered Chartered Accountant ('Registeraccountant'; RA) in the Netherlands. The programme targets professionals in the financial services sector, both from the Netherlands and abroad, and enables them to combine work and studies. Throughout the programme, students translate insights from academic research to cases from the auditing practice. Thus, students gain relevant knowledge and develop (academic) skills as well as a professional attitude.

The programme has been developed jointly by the Schools of Business and Economics of Universiteit Maastricht and Vrije Universiteit Amsterdam. It builds on a long-standing cooperation between the partner institutions. Arrangements regarding the governance of the programme have been included in a cooperation agreement, signed by both parties. UM and VU contribute equally to the delivery of the programme and are represented in joint procedures, boards and committees.

2.3 Panel

Peer experts

- Anne Vanmaercke (chair), strategic advisor at Hogeschool VIVES, lecturer Commercial Sciences and Business Administration, Hogeschool VIVES;
- Em. Prof. dr. Th. W.A. Camps, Emeritus Professor of Organisational Science and Public Administration, Tilburg University, TIAS School for Business and Society;
- Drs. Dirk van der Bij RA RB, public registered accountant at Miedema Accountants, Sneek, and chairman of the NBA Complaints Committee, chairman of SRA Internship Bureau and lecturer in Accountancy at NHL Stenden Hogeschool;
- Mark Dzoljic BSc (student member), master's student Political Science at University of Amsterdam.

Assisting staff

- Anne Martens MA, secretary;

¹ European Credit Transfer and Accumulation System

- Julia van Proosdij-de Bruijn, NVAO policy advisor and process coordinator;
- Nancy Van San, NVAO policy advisor and process coordinator.

Site visit

Maastricht, 6 February 2024.

3 Outcome

The NVAO approved panel reaches a positive conclusion regarding the quality of the master's programme International Accountancy (MScIA; joint degree) offered by Universiteit Maastricht (UM) and Vrije Universiteit Amsterdam (VU). The institutions intend to offer the programme of 60 ECTS credits as a parttime programme in Amsterdam and Maastricht. The programme complies with the three standards of the limited NVAO assessment framework.

MScIA responds directly to the needs in a changing labour market, where many (large) audit firms look for employees abroad because of a shortage of Dutch accountants. A Master of Science (MSc) degree is required to register as a Chartered Accountant ('Registeraccountant'; RA) in the Netherlands, and MScIA offers aspiring international auditors the opportunity to acquire a relevant degree. The programme is a step in the longer trajectory to become a registered RA.

The programme offers a foundation in fundamental principles of the profession, while also addressing current developments in accounting and auditing. The well-structured curriculum offers main courses on auditing, combined with supporting courses in business topics. It is positive that the courses also address current and future-oriented topics such as ethics, IT and sustainability. Students and lecturers meet in five two-week seminars with a fulltime schedule that enables students to focus on their studies and creates a strong learning community. Education is small-scale, highly interactive and case-based. Students and lecturers translate insights from academic research to the auditing practice. The programme strives for mixed classrooms where students with different backgrounds cooperate, share their perspectives and learn from each other. This prepares students well for a career in an international auditing setting. Students finish the programme with an individual thesis that follows a very structured process.

The programme has been designed and will be delivered by highly qualified and motivated academic staff members, including a large number of academic professors, who are active researchers representing different aspects of the auditing discipline. Many lecturers have recent experience in the audit profession. The enthusiastic lecturers gave the impression that they truly work together as a team.

The programme has been developed jointly by the Schools of Business and Economics (SBE) of UM and VU. It builds on a long-standing cooperation between the partner institutions and the strong collaboration is reflected in all aspects of the programme. The quality of the programme is safeguarded adequately by an experienced Board of Examiners.

The panel concludes that MScIA is an attractive and relevant new programme. It enables students to gain relevant knowledge and develop (academic) skills as well as a professional attitude. The panel agrees with the programme's argumentation regarding its choice for an English-taught curriculum. Finally, the panel is positive about the joint character of the programme. Graduates are awarded a Master of Science (joint degree) upon successful completion of the programme.

Standard	Judgement
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1. Intended learning outcomes	meets the standard
2. Teaching-learning environment	meets the standard
3. Student assessment	meets the standard
<i>Conclusion</i>	<i>positive</i>

4 Commendations

The programme is commended for the following features of good practice.

1. Cooperation – The strong cooperation between the partner institutions is visible in all aspects of the programme. The long-standing cooperation with Florida State University brings new insights for students and further enhances the international character of the programme. The programme prepares students who wish to become registered accountants in the Netherlands (RA), the UK (CA) and/or the US (CPA) for their international careers.
2. Future-proof – The programme supports the development of an attitude and mindset that enable students to contribute to future issues in the auditing profession. The courses address current and future-oriented topics such as ethics, IT and sustainability.
3. Academic staff – The programme has been designed and will be delivered by highly qualified and motivated academic staff members, including a large number of academic professors, who are active researchers representing different aspects of the auditing discipline. Many lecturers have recent experience in the audit profession.
4. Thesis – Students finish the programme with a thesis that follows a very structured process.
5. Quality of assessment – The quality of assessment is safeguarded by an 'Assurance of Assessment' policy and by an experienced Board of Examiners. The cooperation of board members from both partner institutions leads to valuable complementary insights.

5 Recommendations

For further improvement to the programme, the panel recommends a number of follow-up actions.

1. Registration – The new joint master's programme does not lead directly to registration as RA but is a step towards it. It is important to clearly communicate to (prospective) students which steps they still have to take to become a registered accountant upon successful completion of the programme.
2. Academic level – Maintain continued attention for the academic level of the programme.
3. External stakeholders – Involve a broader range of external stakeholders in the further development of the programme, including representatives from smaller audit firms and possibly from other audit companies abroad.
4. Communication – Communicate clearly to (potential) students what the programme expects of students, both logistically and financially.
5. Self-reflection – Include more structured self-reflection in the curriculum.

6 Assessment

6.1 Standard 1: Intended learning outcomes

The intended learning outcomes tie in with the level and orientation of the programme; they are geared to the expectations of the professional field, the discipline, and international requirements.

Judgement

Meets the standard.

Findings, analysis and considerations

The master's programme International Accountancy (MScIA) aims to educate students who pursue a career as a chartered or certified public accountant in an international setting. The programme offers a foundation in fundamental principles of the profession, while also addressing current developments in accounting and auditing. Graduates are able to integrate knowledge and skills, and add value to the profession and their auditing firm.

The programme has been developed jointly by the Schools of Business and Economics (SBE) of Universiteit Maastricht (UM) and Vrije Universiteit Amsterdam (VU). Academic staff members at these schools have extensive experience with research in the auditing discipline. The institutions have signed a cooperation agreement with clear arrangements regarding the governance of the programme. Both institutions are responsible for education and assessment, and graduates receive a joint degree. The premise is that UM and VU contribute equally to the delivery of the programme. UM and VU are both represented in joint procedures, boards and committees. UM is the main coordinator of the partnership.

The panel is positive about the set-up and functioning of the partnership. Since 2012, the institutions have collaborated in the International Executive Master in Auditing (IEMA), a non-degree programme that can lead to registration as a Chartered Accountant in the Netherlands ('Registeraccountant'; RA), the UK (Chartered Accountant; CA) and/or the US (Certified Public Accountant; CPA). The information file states that the two institutions are able to capitalise on each other's strengths in terms of research within the discipline (UM) and links with the auditing profession (VU). This added value and the strong cooperation between the partner institutions were convincingly illustrated with examples during the site visit.

The programme management clarified the position of the MScIA in the longer trajectory to become a registered RA in the Netherlands. The new joint master's programme does not lead directly to registration as RA but is a step towards it. After obtaining the MSc degree, graduates still need to follow a postmaster's programme such as IEMA (42 ECTS credits), and ultimately apply for a certificate of competence based on their work experience. It is important that the programme communicates this clearly to (prospective) students.

MScIA's intended learning outcomes ('learning goals') are formulated clearly and at master's level. They have been derived from UM's master learning goals at the SBE faculty level. They address four aspects – (1) Knowledge & Insight, (2) Academic Attitude, (3) Global Citizenship, and (4) (Inter)personal Competences – and have been linked adequately to the Dublin

Descriptors. Professionally, the programme's focuses on the IFRS Accounting Standards. The programme provides a relevant discipline-specific explanation for each of these aspects and connects them to a total of eight programme objectives. It is positive that the objectives refer to the development of an attitude and mindset that enable students to contribute to future issues in the auditing profession.

The programme responds directly to the needs in a changing labour market. Due to a shortage of Dutch registered Chartered Accountants, many (large) audit firms look for employees abroad. A Master of Science (MSc) degree is required to be registered as a Dutch RA, but many international auditors working in the Netherlands do not meet this requirement. Because existing master's programmes in auditing are offered in a fulltime variant and/or in Dutch only, students often follow master's programmes related to other topics (e.g., Finance and Control) if they wish to build a career in auditing. MScIA offers students a programme that is directly relevant for their development as an auditor. Because of the origin of the programme, based on professional needs, the panel recommends maintaining continued attention for the academic level of the programme.

UM and VU closely involved external stakeholders in the development of the programme. The initial plans were discussed with students of related programmes (e.g., IEMA), with the international partner Florida State University (FSU; see also Standard 2) and with representatives of the professional field. Many lecturers have recent experience in the audit practice. The programme also consulted the IEMA Board of Governors, which includes two senior partners of large audit firms. During the site visit, the panel spoke with them and they confirmed the great need for an international master's programme in accountancy. The panel noted that feedback from the professional field mainly comes from the Big Four accounting firms. The panel considers it important that the programme consults a broader range of firms to better represent the wider auditing field. Therefore, the panel recommends involving representatives from smaller audit firms and possibly from other audit companies abroad in the further development of the programme.

The panel concludes that MScIA's intended learning outcomes are formulated clearly and represent the academic master's level. The programme is geared toward the expectations of the professional field and the strong involvement of academic staff members of the partner institutions safeguards the connection to current research in the international auditing discipline. Based on these findings and considerations, the panel concludes that the programme meets standard 1. In addition, the panel makes two recommendations to further strengthen the programme.

6.2 Standard 2: Teaching-learning environment

The curriculum, the teaching-learning environment and the quality of the teaching staff enable the incoming students to achieve the intended learning outcomes.

Judgement

Meets the standard.

Findings, analysis and considerations

MScIA is a parttime programme of 60 ECTS credits that lasts two years. The curriculum consists of three main courses on auditing (a total of 33 ECTS credits), five supporting courses on business topics (15 ECTS credits) and a thesis (12 ECTS credits). According to the panel, the learning outcomes at programme level have been translated adequately to course goals and curriculum content. In the main courses, students learn to understand how to audit in an international context, whether the financial statements they audit are compliant with generally accepted rules and regulations, and how they are drafted based on accounting information systems and the internal control structure of an organisation. The supporting courses address how organisations are managed, the role of strategy, and how financial management and management accounting influence the accounting information systems. The panel appreciates the attention for current and future-oriented topics such as ethics, IT and sustainability.

The panel was pleased to see that academic theory and professional practice are effectively intertwined. Parts of the curriculum have been derived from a previous version of the IEMA programme. The programme management explained that the strong emphasis on theoretical content distinguishes MScIA from IEMA. Throughout the programme, students translate insights from academic research to cases from the auditing practice. Thus, students gain relevant knowledge and develop (academic) skills as well as a professional attitude. The panel suggests adding new, unique cases that come directly from the professional field. The panel expects that these are available through the institutions' networks in the professional field and/or the students' workplaces.

The curriculum is well-structured and has a logical setup. During the first three semesters of the programme, MScIA offers five two-week seminars with a fulltime schedule that enables students to focus on their studies and creates a strong learning community. All courses run partly simultaneously over multiple seminars. The first year gives students the basis to perform an audit and the focus shifts towards audit and assurance in the second year. The last semester is dedicated to the thesis module.

Initially, the panel worried that the blocks of two weeks may pose practical challenges to professionals who wish to combine work with studying and possibly family life. The two-week stay at an external location also brings additional costs. However, the discussions during the site visit with different stakeholders convinced the panel that the blocks actually improve the study ability of the programme. For students, it is an opportunity to focus on their studies and to build a network among peers and academic professionals. Employers indicate that the blocks make it easier to plan students' absence from office. Lecturers get to know the students better and it facilitates monitoring of students' progress. The panel therefore concludes that the setup of the curriculum is logical. Nevertheless, the panel deems it essential that the programme communicates clearly to (potential) students what is expected of them logistically and financially.

The information file and the programme representatives stressed that the cooperation between UM and VU enhances the educational quality of the programme. When asked about the educational philosophy underlying MScIA education, the programme management explained that the two partner institutions apply a very similar didactic concept in their (post)master's programmes. It is based on UM's pedagogical approach Problem-Based

Learning (PBL) and VU's educational design principles of Active Blended Learning and the Mixed Classroom. The core of the joint concept is small-scale, highly interactive and case-based education, where students and lecturers apply theory to cases from professional practice. Although the on-site meetings are the focal point, blended learning is applied to invite students to actively engage in their learning experience. Finally, the programme strives for classrooms where students with different – academic, cultural and professional – backgrounds cooperate, share their perspectives and learn from each other. The panel agrees that this educational approach adequately prepares students for a career in an international auditing setting.

MScIA has a clear image of the students it wants to attract. The programme targets professionals in the financial services sector, both from the Netherlands and abroad, and enables them to combine work and studies. The partnership applies transparent entry requirements. Applications are assessed by a joint Board of Admissions with one representative from each partner institution. Students who are admitted are registered at both UM and VU. The programme expects that students will share their experiences in the accountancy practice with peers. The panel remarks that a diverse student population – in terms of academic, cultural and professional background – positively affects the quality of the programme and therefore advises to actively promote the programme among a broad range of audit firms.

In response to questions from the panel, the programme provided a table that shows how the MScIA courses cover the norms formulated by the Dutch supervisory body for accountancy education CEA.² The programme management explained that MScIA graduates who continue in the postmaster's programme IEMA will have to pass another intake. In that process, the institutions check the applicant's individual alignment with CEA's exit qualifications. It is positive that the MScIA already scans this during the application phase to make students aware of any possible deficiencies in their academic background. By means of self-study modules and additional guidance, the programme offers sufficient support in case students enter the programme with such deficiencies, and graduates are assured of access to IEMA. The panel lauds this form of support.

The panel is impressed by the programme's qualified and motivated academic staff members, including a large number of academic professors, who are active researchers representing different aspects of the auditing discipline. Their involvement strengthens the academic profile of the programme and supports students' development of academic skills. Many lecturers have experience in the audit profession and all have obtained the University Teaching Qualification. Approximately half of the lecturers have an international background. During the site visit, the staff members showed great enthusiasm about the programme. They look forward to working with a new type of professional students and know each other from the

² The Committee on Exit Qualifications from Accountancy Training ('Commissie Eindtermen Accountantsopleiding'; CEA) establishes the required learning outcomes for Dutch accountancy programmes, taking into account the professional profiles of the Dutch Professional Organisation of Accountants and the minimum requirements as stipulated in the Accountancy Profession Act.

long-standing IEMA cooperation. The lecturers gave the impression that they truly work together as a team.

The partner institutions have a long-standing cooperation with FSU which the panel considers to be of added value. UM, VU and FSU have monthly contacts and lecturers teach in each other's programmes. The cooperation brings new insights, further enhances the international character of the programme and prepares students who wish to obtain an international title later on in their careers.

The two-week seminars take place in Maastricht (twice), Amsterdam (twice) and Tallahassee, Florida (once). The facilities of UM and VU have been assessed during the institutional audits for the respective institutions and are of sufficient quality. Because UM is the coordinator for this joint degree in the partnership, the site visit was planned at UM's facilities in Maastricht. The panel followed the programme in choosing to organise the site visit at this location. MScIA students receive adequate support throughout the programme and may consult academic counsellors at both institutions. Students with disabilities can contact UM's Disability Support Office. UM is also in the lead for internal quality assurance procedures. MScIA will have a joint Programme Committee with members from both institutions.

The programme is fully taught in English and bears an English name. The panel agrees with the programme that this is a reasonable choice because it reflects the MScIA profile. The new programme has been developed to prepare students for work in international teams at auditing firms. The programme addresses a need in the professional field by offering international employees the opportunity to obtain a relevant master's degree. The curriculum has an international orientation and education is built on the concept of an international classroom. The programme has an adequate language policy to guarantee the English proficiency of students and staff. The institutions offer language courses to staff members who do not meet the requirements. The panel suggests to proactively offer optional courses on Dutch language and culture to international students.

The panel concludes that the programme has developed a curriculum that covers all intended learning outcomes. It has a clear structure with intensive study weeks that stimulate student learning. The partnership between VU and UM enhances the educational quality of the programme. The academic staff members are highly qualified and their involvement safeguards the academic quality of the programme. The close ties between the staff members from both institutions is an asset. The institution has adequately argued why the programme is taught in English and why it bears an English name. Based on these findings and considerations, the panel concludes that the programme meets standard 2. In addition, the panel recommends managing (prospective) students' expectations by means of clear communication about the curriculum.

6.3 Standard 3: Student assessment

The programme has an adequate system of student assessment in place.

Judgement

Meets the standard.

Findings, analysis and considerations

The programme has developed an adequate system of student assessment, based on the coordinating university's assessment system. Although UM is leading, the information file explains that both institutions have a similar ambition on achieving excellence in assessment. This ambition is operationalised in four pillars: (1) striving for constructive alignment throughout the programme, (2) embedding assessment of learning, assessment for learning, and assessment as learning approaches in programmes, (3) fostering student engagement in learning and assessment, and (4) continuous development of assessment. According to the panel, these pillars are well-reflected in the MScIA system of student assessment.

The programme uses an appropriate variety of assessment methods that address all objectives and fit the courses' content. These include written exams, oral exams, individual and group presentations and written assignments such as individual papers. Together, they form a coherent set that assesses knowledge and skills. The assessments take place during or between seminars. Throughout the programme, relevant formative assessments in the form of papers or presentations are used to enhance the students' learning process and to prepare students for the final (summative) assessment.

The panel noted that some courses rely on one summative assessment at the end of the course. When asked about this, assessors explained that they want to make sure that students have taken the summative assessment themselves so they can assess students' individual performance on the learning objectives. The preceding assignments do not contribute to the final grade, but it is mandatory to hand them in to allow for monitoring students' progress and preparation for the final assessment. The panel understands this reasoning and agrees that this approach is appropriate for the intended student population and subject matter.

The thesis reflects the academic character of the programme. It is an independently and individually written essay on a subject that is discussed from a theoretical and practical point of view. The thesis follows a very structured process. Students select a topic in one of three areas: Audit & Assurance, Financial Accounting or Internal Control & Accounting Information Systems. They are subsequently matched with a supervisor who can support them throughout the process. The programme has a clear and reasonable thesis assessment procedure in place. A thesis coordinator manages the process and assigns a second assessor. Both examiners assess the thesis independently on a standard scoring form. A final overall scoring form shows the original scores, the final score and provides feedback to students. The programme has adequate procedures in place in case of a disagreement between the examiners and to ensure compliance with the procedures.

The programme pays ample attention to transparent communication about assessments. Criteria are available in the course manuals. Feedback is structurally embedded in the programme and will be recorded in consistent template rubrics. It is positive that students give each other feedback on presentations and in group assignments. The panel expects that experience with self-reflection would be of added value to students, especially those who continue the RA trajectory. Moreover, self-reflection aligns well with the programme's learning

goals. The panel therefore recommends to include more structured self-reflection in the curriculum.

MScIA applies adequate means to safeguard the quality of assessments. The academic staff members have had multiple meetings to discuss the assessments and their alignment with the programme's learning objectives and curriculum. All final assessments are conducted by two examiners. Examiners use standardised rubrics that have been developed by the faculty and teaching staff, in cooperation with the UM learning academy and assessment committee. The rubrics show a clear link to the six levels of Bloom's taxonomy and are shared with students in the course syllabi. The thesis assessment protocol is based on the proven concepts within other UM master's programmes, which gives the panel additional confidence that the master's level is adequately secured.

The two institutions are represented in a joint and independent Board of Examiners (BoE), which also serves IEMA. This board operates independently and can continue its work even if the coordinating university changes. The BoE's external chair as well as its experience with IEMA are assets. The BoE members remarked that the cooperation of members from both partner institutions leads to valuable complementary insights. The BoE is supported by an experienced Assessment Committee. Members of this committee have assisted the programme in the development of a curriculum map and advised the programme management about assessment modes. Students' rights are adequately documented in the joint Education and Examination Regulations (EER).

Finally, the quality of assessment is safeguarded by an 'Assurance of Assessment' policy that involves stakeholders who participate in the process both before and after an exam takes place. Course coordinators discuss the assessment criteria during faculty meetings. Students evaluate course assessments and the Education and Exams Office analyses outcomes. The course coordinators collect all comments, respond and take action accordingly.

The panel concludes that the programme has an adequate system of assessment in place. The programme's learning goals, curriculum and assessments are well-aligned. According to the panel, the programme has a logical assessment structure, including formative and summative assessment, that supports students' learning process. The panel appreciates that MScIA can benefit from the extensive experience with assessment within the partner institutions, and especially values the involvement of an experienced BoE. Based on these findings and considerations, the panel concludes that the programme meets standard 3. In addition, the panel recommends including more structured self-reflection.

6.4 Degree and field of study

The panel advises awarding the following degree to the new programme: Master of Science. The panel supports the programme's preference for the following field of study: Economics (Economie).

Abbreviations

BoE	Board of Examiners
ECTS	European Credit Transfer and Accumulation System
EER	Education and Examination Regulations
IEMA	International Executive Master in Auditing
FSU	Florida State University
MScIA	master's programme International Accountancy
NVAO	Accreditation Organisation of the Netherlands and Flanders ('Nederlands-Vlaamse Accreditatieorganisatie')
RA	Chartered Accountant (the Netherlands; 'Registeraccountant')
SBE	School of Business and Economics
UM	Universiteit Maastricht
VU	Vrije Universiteit Amsterdam

**The full report was written at the request of NVAO
and is the outcome of the peer review
of the new master's programme
International Accountancy (joint degree) of
Universiteit Maastricht and Vrije Universiteit Amsterdam**

Application no: AV-2090, AV-2091



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