

Besluit

Definitief besluit strekkende tot een positieve beoordeling van een aanvraag toets nieuwe opleiding van de opleiding wo-master International Business Taxation van de Universiteit van Tilburg

	Gegevens	
datum	Instelling	: Universiteit van Tilburg
29 juni 2012	Opleiding	: wo-master International Business Taxation
onderwerp	Variant	: voltijd
Definitief besluit	Afstudeerrichtingen	: Degree track "International Business Tax Economics"
Toets nieuwe opleiding		: Degree track "International Business Tax Law"
wo-master	Locatie	: Tilburg
International Business Taxation	Studieomvang (EC)	: 60
van de	Datum macrodoelmatigheidsbesluit	: 21 december 2010 (verlengd)
Universiteit van Tilburg	Datum aanvraag	: 25 april 2012
(000482)	Datum locatiebezoek	: 14 mei 2012
uw kenmerk	Datum paneladvies	: 30 mei 2012
213.5740		
ons kenmerk		
NVAO/20122106/ND		
bijlage		
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Beoordelingskader

Beoordelingskader voor de beperkte toets nieuwe opleiding van de NVAO (Stcrt. 2010, nr 21523).

Bevindingen

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

Samenvatting bevindingen en overwegingen panel.

The following considerations have played an important role in the panel's assessment and concluding advise.

The programme will be a cooperation between Tilburg School of Economics and Management (hereafter: TiSEM) and Tilburg Law School (hereafter: TiLS) at Tilburg University.

The study load of the Master International Business Taxation is 60 ECTS.

The programme is divided into two tracks and four specializations:

- Degree track "International Business Tax Economics":
 - International Business Tax Economics and Accounting
 - International Business Tax Economics and Intra-Jurisdictional Competition
- Degree Track "International Business Tax Law":
 - International Business Tax Law and International Business Organizations and Strategies
 - International Business Tax Law and Globalization

Each course (of 6 EC) will have between 18 and 52 contact hours. The programme will consist of 7 courses. All seven are compulsory. The four specializations share five tax courses, including one integration course which will be geared towards the specific track. Each specialisation includes two additional tax-related courses (Law of Economics) depending on the specialization. The Master's thesis is 18 ECTS.

The five tax courses are:

- Corporate Tax Structures
- Business Taxation,
- International and European Tax Law
- VAT in Cross-Border Situations and
- Business Taxation and Decision-Making Processes for IBTE/IBTL

These courses together cover the core issues of the taxation of international business.

The Business Taxation and Decision-Making Processes course is the integration course introducing the interdisciplinary perspective from the start and providing guidance to the students in the development of the interdisciplinary perspective.

The format of this course offers a platform to develop the interdisciplinary perspective since two lecturers from both a tax and tax-related course will discuss one article from each perspectives with the students. Lecturers from all courses will participate in this integrative course and all themes and perspectives from these course will be presented.

The Master's Programme of International Business Taxation aims at providing students, who already have a relevant bachelor's degree in economics or law, with additional academic knowledge, skills, and attitudes relevant for the specific field of international business taxation and related disciplines in the field of economics or law. Graduates will contribute to improving the academic and professional level of research and decision making at the level of governments and governmental institutions, multinational enterprises and other international organisations dealing with international business tax matters, such as international law firms and international accountancy firms.

Pagina 3 van 7 The committee is positive about the objectives of the program. The programme could be successful because its objectives meet demands from governments, international organisations, n.g.o.'s and companies. The committee especially values the interdisciplinary character and the integration on the process of decision-making in governments and organisations.

Next to this the committee appreciates the ambition of the programme to introduce the students into the field of business taxation at the level of underlying (tax)principles, theory and concepts.

The committee decides that the intended learning outcomes, as formulated by the programme, are of an appropriate level and orientation. Next to that the programme has demonstrated convincingly that the domain specific orientation of the learning outcomes are in line with relevant comparable programmes and frameworks and thus meet demands and expectations of the discipline and employers.

The emphasis is on the principles of taxation. Students will be provided with sufficient background in taxation for the specific aims of this programme. The specializations have a clear focus.

The programme and its specializations show sufficient coherence. Students learn how to integrate tax into the other fields in the compulsory courses. The Decision Making Processes course also provides an interesting platform for the development of the interdisciplinary perspective. The course provides guidance to students in the development of an interdisciplinary perspective from the start of the programme.

The committee is convinced that sufficient staff will be deployed for the tuition of students.

The faculty has a good international reputation in research. The collaboration in research between different fields in the Fiscal Institute Tilburg (FIT) provides an appropriate research environment for the interdisciplinary program.

Student services and facilities are definitely up to standard. The staff-student ratio will be 1:16 once the programme is established in approx. 2016. It will be much higher, due to still lower student numbers, before that. These are favourable figures in general and in the fields of law and economics especially.

The programme proves to have a professional assessment policy in place to guarantee the quality of the assessment. This includes clear instructions, evaluation and training by the Education Offices, the use of testing grids and improvements if needed.

Regarding the admission policy the programme faces several challenges. It is the intention of the programme to recruit globally. The International Office of Tilburg University is experienced in the assessment of foreign grades. But deciding on sufficient relevant background in the field is based on an individual assessment by the programme director. Next to that students with a bachelor in economics and law are admitted to the respective degree tracks of the program. Also the programme will cater for students without previous educations in taxation.

The committee is concerned about the broad background of the students that are eligible for enrolment in this program. It appreciates that an interdisciplinary approach could be fostered by bringing together students with several backgrounds. On the other hand it is necessary to acquire sufficient basis in taxation, which might be difficult in this one year programme

Pagina 4 van 7 without having any previous education in this field. The programme should therefore be very critical in admitting students and some criteria should be developed.

The estimated budget for the next five years is sufficient. From the interviews with the rector magnificus and the (representatives) of the deans of both schools the committee concludes that the university and TiSEM and TiLS are committed to the success of the proposed program.

The committee comes to the conclusion that in the current design of the programme the students will be able to achieve the intended learning outcomes.

Given these considerations, the panel advises NVAO to take a positive decision regarding the quality of the proposed programme International Business Taxation at Tilburg University.

Advies van het panel

Het panel adviseert de NVAO om positief te besluiten ten aanzien van de kwaliteit van de nieuwe opleiding wo master International Business Taxation van de Universiteit van Tilburg.

Op grond van het voorgaande besluit de NVAO de aanvraag Toets nieuwe opleiding wo-master International Business Taxation van de Universiteit van Tilburg positief te beoordelen. Ingevolge het bepaalde in artikel 5a.10, tweede lid, in verbinding met artikel 5a.11, zesde lid, van de WHW heeft de NVAO het college van bestuur van de Universiteit van Tilburg te Tilburg in de gelegenheid gesteld zijn zienswijze op het voornemen tot besluit d.d. 5 juni 2012 naar voren te brengen. De instelling heeft geen opmerkingen en/of bezwaren geformuleerd op het voornemen tot besluit.

Graad: Master of Science: Degree track "International Business Tax Economics" / Master of Laws: Degree track "International Business Tax Law"

Advies Croho-onderdeel: sectoroverschrijdend: economie en recht

Van kracht tot en met : 28 juni 2015 (2018)¹

Den Haag, 29 juni 2012

Nederlands-Vlaamse Accreditatieorganisatie



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.

¹ Gelet op het bepaalde in artikel 18.32c, derde lid, van de Wet op het hoger onderwijs en wetenschappelijk onderzoek (WHW) bedraagt de geldigheidsduur van de accreditatietermijn van de opleiding maximaal drie jaar zolang de instelling nog niet beschikt over een positieve instellingstoets kwaliteitszorg. Zodra de instellingstoets is verkregen, wordt de accreditatietermijn verlengd naar zes jaar (artikel 18.32c, vierde lid, van de WHW).

Onderwerp	Standaarden	Oordeel
1 Beoogde eindkwalificaties	De beoogde eindkwalificaties van de opleiding zijn wat betreft inhoud, niveau en oriëntatie geconcretiseerd en voldoen aan internationale eisen	V
2 Onderwijsleeromgeving	Het programma, het personeel en de opleidingsspecifieke voorzieningen maken het voor de instromende studenten mogelijk de beoogde eindkwalificaties te realiseren	V
3 Toetsing	De opleiding beschikt over een adequaat systeem van toetsing	V
4 Afstudeergarantie en financiële voorzieningen	De instelling geeft aan studenten de garantie dat het programma volledig kan worden doorlopen en stelt toereikende financiële voorzieningen beschikbaar	V
Algemene conclusie		V

V = voldoende O = onvoldoende

Vóorzitter

- prof. dr. J.W. (Jaap) Zwemmer, Emeritus Professor of Tax Law, Universiteit van Amsterdam.

Members:

- prof. dr. I.J.J. (Irene) Burgers, Professor of International and European Tax Law (Faculteit Rechtsgeleerdheid) and Professor of Economics of Taxation (Faculteit Economie en Bedrijfskunde) both Rijksuniversiteit Groningen;
- prof. dr. A. (Andreas) Oestreicher, Professor of Business Taxation, University of Göttingen.

Student member:

- Ruud Verbij, Student Master of Science Computer Science at Universiteit Twente, Enschede.

On behalf of the NVAO, drs. F.J.M. (Frank) Wamelink was responsible for the process-coordination and the drafting of the expert's report.