

## Besluit

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

#### Gegevens

<b>datum</b>	Naam instelling	:	Universiteit van Amsterdam
30 juni 2016	Naam opleiding	:	wo-master
<b>onderwerp</b>			Accountancy and Control (60 EC)
Besluit	Datum aanvraag	:	28 april 2016
accreditatie wo-master	Varianten opleiding	:	deeltijd, voltijd
Accountancy and Control van de Universiteit van Amsterdam (004656)	Locatie opleiding	:	Amsterdam
	Datum goedkeuren panel	:	2 november 2015
<b>uw kenmerk</b>	Datum locatiebezoek(en)	:	16 – 18 november 2015
2016cu0543	Datum visitatierapport	:	4 maart 2016
<b>ons kenmerk</b>	Instellingstoets kwaliteitszorg	:	ja, positief besluit van 26 juni 2013
NVAO/20161293/ND			

#### bijlagen **Procedure**

- 2 De visitatie van deze beperkte opleidingsbeoordeling heeft plaatsgevonden conform de overeenkomst tussen AACSB en de NVAO.

#### Beoordelingskader

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 voldoende heeft bevonden.

#### Advies van het visitatiepanel

Samenvatting bevindingen en overwegingen van het panel.

#### Standaard 1: Beoogde eindkwalificaties

De opleiding ontvangt voor standaard 1 het oordeel voldoende.

The master's programme Accountancy and Control has been modified to some extent since the previous accreditation visit. The panel acknowledges these modifications and considers that they have enhanced the relevance of the programme.

Pagina 2 van 6 According to the panel, the intended learning outcomes are sufficiently concrete with regard to content (accountancy and control), level (master) and orientation (academic). They address relevant competencies in the domain of accountancy and control and fit the subject-specific reference framework for the business and economics disciplines. The panel considers that the programme's aims are adequately reflected in its learning outcomes, focusing on both disciplinary knowledge at an advanced level and on skills that are relevant in the specific professional context of accountancy and control.

The panel is satisfied that the adoption of the AoL philosophy is facilitating the update of the learning goals and considers that those involved are performing this exercise adequately. The panel has noticed that internationalisation is addressed in a comprehensive way throughout the FEB and that this master's programme itself has a distinctly international flavour, but that this important strategic objective is not yet reflected explicitly in the programme aims. It invites programme management to consider including internationalisation in the intended learning outcomes of the master's programme Accountancy and Control.

*Standaard 2: Onderwijsleeromgeving*

De opleiding ontvangt voor standaard 2 het oordeel voldoende.

The panel considers that the curriculum of the master's programme Accountancy and Control is coherent. Stated programme objectives and approaches such as research-based education, academic skills, professional orientation, active learning and meaningful interaction are all reflected in the (delivery of the) curriculum. The panel appreciates the efforts of management and staff to align the learning goals of individual courses with the programme learning outcomes using the AoL approach.

The programme has set clear admission requirements. In terms of feasibility, the panel considers that the study load of the programme is spread evenly. The structure and requirements of courses encourage students to dedicate sufficient time to their studies. Moreover, stricter supervision arrangements and delivery deadlines have been introduced in the thesis process. The panel joins staff and students in applauding this initiative as it keeps students focused on the thesis and reduces study delays.

The panel considers that the FEB is attracting staff from all over the world, which results in a group of strong faculty supporting both the research and pedagogical objectives of the FEB and its degree programmes. The panel has received detailed information on the staff and considers that sufficient and appropriate faculty have been assigned to the master's programme Accountancy and Control.

According to the panel, facilities at FEB are adequate. The panel has visited the recently renovated FEB buildings and understands that students and staff now like to spend a considerable part of their time on campus. The FEB puts several counsellors at disposition of its students offering a wide range of social, personal and curriculum-related services. Moreover, the panel noticed that student associations are prominently present on campus. In addition to leisure activities, they facilitate among others placement opportunities within and beyond the curriculum. The panel supports the FEB's intention to further increase the level of satisfaction with support services and facilities and suggests surveying if services and facilities meet specific student expectations and needs.

De opleiding ontvangt voor standaard 3 het oordeel goed.

In terms of assessment, the panel is positive about the efforts undertaken at central university level and about the way this central policy has been translated into guidelines for assessment at FEB. In the discussions with students, lecturers, staff and programme directors, the panel has noticed that this is not only a policy that looks good on paper, but that its provisions are effectively implemented in the day-to-day reality of the programmes: staff is trained and supported to design state-of-the-art assessments; information on exams is made available in time; lecturers provide relevant feedback on assignments; students appreciate the thesis supervision and the transparency of the thesis evaluation process. The panel also noticed that AoL is used to enhance the quality of assessments and encourages the programme to continue its efforts in this area.

The panel considers that the thesis evaluation is organised adequately. It welcomes the joint assessment by the supervisor and an assessor, and appreciates the existence and systematic use of a standardised evaluation form. Moreover, assessors provide proper feedback to the students on the quality of the thesis and on the motivation of the final grade. As this feedback is often communicated informally to students, the panel suggests that all evaluation forms, as official transcripts of the thesis assessment process, contain proper feedback with key arguments underpinning the assessors' overall score. Finally, the sample of theses reviewed indicates that the assessment is done meticulously: for each individual thesis, the panel agrees to the score given.

All FEB degree programmes, including the master's programme Accountancy and Control, are covered by one independent Examinations Board, which fulfils all the requirements set by Dutch law. Further to the discussion during the visit, the panel is confident that the Examinations Board is handling its tasks competently.

*Standaard 4: Gerealiseerde eindkwalificaties*

De opleiding ontvangt voor standaard 4 het oordeel voldoende.

Regarding the achieved learning outcomes of the master's programme Accountancy and Control, the thesis panel indicated that the theses are of fine quality giving evidence of 'state-of-the-art' knowledge in the field of accountancy and control. As the review sample featured theses with comparable structures and approaches, the panel suggests the programme to consider more variation in terms of research methodology. Having established that all theses studied were at least of acceptable quality, the panel considers that the intended learning outcomes of the master's programme are eventually achieved at the end of the curriculum.

*Eindoordeel*

Het panel beoordeelt, de beslisregels volgend, de opleiding als geheel als voldoende.

Ingevolge het bepaalde in artikel 5a.10, derde lid, van de WHW heeft de NVAO het college van bestuur van de Universiteit van Amsterdam te Amsterdam in de gelegenheid gesteld zijn zienswijze op het voornemen tot besluit van 6 juni 2016 naar voren te brengen. Bij e-mail van 13 juni 2016 heeft de heer H.B. Lont namens het college van bestuur ingestemd met het voornemen tot besluit.

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

Dit besluit treedt in werking op 30 juni 2016 en is van kracht tot en met 29 juni 2022.

Den Haag, 30 juni 2016

De NVAO  
Voor deze:



R.P. Zevenbergen  
(bestuurder)

A.H. Flierman  
Voorzitter

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 opleidings specifieke voorzieningen maken het voor de instromende studenten mogelijk de beoogde eindkwalificaties te realiseren.	<b>Voldoende</b>
<b>3. Toetsing</b>	De opleiding beschikt over een adequaat systeem van toetsing.	<b>Goed</b>
<b>4. Gerealiseerde eindkwalificaties</b>	De opleiding 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.

The assessment panel consisted of:

- Prof. dr. Nicolas Mottis (chair), Professor of Management Control at ESSEC Business School in Cergy (France);
- Prof. dr. Dag Morten Dalen, Professor of Economics, Provost and Senior Vice President of BI Norwegian Business School, Oslo (Norway);
- Prof. dr. Robert T. Schumicrast, Dean en Richard E. Sorensens Chair, Pamplin College of Business, Virginia Polytechnic Institute and State University, Blacksburg (US);
- Lawrence Bolte BSc. (student member), master student Supply Chain Management, Tilburg University.

It was assisted in its tasks by a thesis panel, that provided an advisory report based on the quality of the theses it assessed. The thesis panel consisted of:

- Prof. dr. Wolter Hassink, Professor of Applied Econometrics at Utrecht University and Director of the Tjalling C. Koopmans Research Institute, at Utrecht University School of Economics;
- Prof. dr. Lucas Meijs, Endowed Professor of Strategic Philanthropy and Department Chair of Business-Society Management at the Rotterdam School of Management, Erasmus University;
- Prof. dr. Ed Vosselman, Professor of Accounting at Radboud University, Professor of Management Control in the Public Sector at Vrije Universiteit Amsterdam.

Het panel werd bijgestaan door Kees-Jan van Klaveren, medewerker QANU, procescoördinator, en Mark Delmartino, secretaris (gecertificeerd).