

## Besluit

### Besluit strekkende tot het verlenen van accreditatie aan de opleiding wo-master Fiscale Economie van de Universiteit van Amsterdam

#### Gegevens

datum	Naam instelling	:	Universiteit van Amsterdam
30 juni 2016	Naam opleiding	:	wo-master
onderwerp		:	Fiscale Economie (60 EC)
Besluit	Datum aanvraag	:	28 april 2016
accreditatie wo-master	Varianten opleiding	:	deeltijd, voltijd
Fiscale Economie van de	Locatie opleiding	:	Amsterdam
Universiteit van Amsterdam	Datum goedkeuren panel	:	2 november 2015
(004661)	Datum locatiebezoeken	:	16 – 18 november 2015
uw kenmerk	Datum visitatierapport	:	4 maart 2016
2016cu0543	Instellingstoets kwaliteitszorg:	:	ja, positief besluit van 26 juni 2013
ons kenmerk			
NVAO/20161293/ND			

#### bijlagen

#### Procedure

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

#### Aanvullende informatie

De NVAO heeft bij e-mail van 18 mei 2016 de instelling aanvullende informatie gevraagd over de totstandkoming van het oordeel op standaard 4. Bij e-mail van 25 mei 2016 heeft de NVAO de aanvullende informatie ontvangen. Het panel heeft toegelicht hoe het de sterke en zwakke aspecten binnen standaard 4 heeft gewogen en overtuigend beargumenteerd hoe het tot een oordeel 'voldoende' is gekomen. De NVAO heeft de aanvullende informatie in haar oordeelsvorming betrokken.

#### Beoordelingskader

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

#### 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.

*Standaard 1: Beoogde eindkwalificaties*

De opleiding ontvangt voor standaard 1 het oordeel voldoende.

The master's programme Fiscal Economics has been modified to some extent since the previous accreditation visit. According to the panel, the intended learning outcomes are sufficiently concrete with regard to content (taxation), level (master) and orientation (academic). They address relevant competencies in the domain of fiscal economics 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: students get first and foremost a proper disciplinary and academic training, whilst the learning outcomes also refer to skills and attitudes that are useful in a discipline-specific professional environment.

The panel is satisfied that the adoption of the AoL philosophy is facilitating the update of the learning goals and invites those involved to continue performing this exercise in future. The panel has noticed that internationalisation is addressed in a comprehensive way throughout the FEB, but that this important strategic objective is not yet reflected in the programme aims. Notwithstanding the programme's focus on the Dutch taxation situation, the panel invites the programme to consider including internationalisation in the intended learning outcomes of the MSc Fiscal Economics.

*Standaard 2: Onderwijsleeromgeving*

De opleiding ontvangt voor standaard 2 het oordeel voldoende.

The panel considers that the curriculum of the master's programme Fiscal Economics is coherent but restrictive: there are no tracks, no electives and no opportunities for a practical placement. However, the stated programme objectives and approaches such as researchbased 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. In this respect, the panel suggests that internationalisation is included more explicitly in the learning goals of individual courses.

According to the panel the admission requirements for the master's programme Fiscal Economics are clear. 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 and to focus on a timely delivery of the thesis.

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 Fiscal Economics.

Pagina 3 van 6 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.

#### *Standaard 3: Toetsing*

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 Fiscal Economics, 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 Fiscal Economics, the thesis panel indicated that all theses are of fine quality and that the chosen topics fit the domain of fiscal policy. Based on the sample of theses reviewed, the panel suggests the programme to monitor the methodological underpinning of the theses and to ensure that all theses contain (some) empirical research. 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.

Pagina 4 van 6 According to the panel, this master's programme offers competencies that are needed on the labour market: on average Fiscal Economics alumni find a first job within six months earning more than their fellow university alumni.

*Eindoordeel*

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

**Aanbevelingen**

De NVAO onderschrijft de aanbevelingen van het panel, in het bijzonder wat betreft het monitoren van de methodologische onderbouwing van scripties.

**Besluit**

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 Fiscale Economie (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.

Pagina 5 van 6 **Bijlage 1: Schematisch overzicht oordelen panel**

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</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).