

## Besluit

### Besluit strekkende tot het verlenen van accreditatie aan de opleiding hbo-Master Accounting and Controlling van De Haagse Hogeschool

#### Gegevens

<b>datum</b>	Naam instelling	: De Haagse Hogeschool
24 augustus 2012	Naam opleiding	: hbo-Master Accounting and Controlling (60 ECTS)
<b>onderwerp</b>	Datum aanvraag	: 13 juli 2011
Definitief besluit	Varianten opleiding	: voltijd, deeltijd
accreditatie hbo-Master	Locatie opleiding	: Den Haag
Accounting and Controlling van	Datum goedkeuren	: 23 augustus 2011
de De Haagse Hogeschool	panel	: 23 augustus 2011
(#5310)	Datum locatiebezoeken	: 9 en 10 november 2011
<b>uw kenmerk</b>	Datum visitatierapport	: februari 2012
11-1055/PD/EV/hb		
<b>ons kenmerk</b>	<b>Beoordelingskader</b>	
NVAO/20122548/ND	Beoordelingskader voor de uitgebreide opleidingsbeoordeling van de NVAO (Stcrt. 2010, nr 21523).	
<b>bijlagen</b>		
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#### 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 panel.

The Master Accounting and Controlling (MAAC) is an English language professional master that takes a broad approach to accounting and controlling and strives to develop a 'helicopter view'. To this end, the programme is built on three pillars:

- Professionalism in the traditional field of finance, accounting and control;
- The ability to translate facts and figures into management information;
- Research skills, strong communication and interpersonal skills.

MAAC prepares students for careers in financial management positions in international organisations. Students develop the skills necessary to be a controller in an international context. After some hands-on practical work experience they can make the transition to a position of line manager with executive authority.

The panel has assessed the quality of the master's degree programme Accounting and Controlling of The Hague University of Applied Sciences and comes to the overall judgement that the programme is satisfactory.

The panel finds the competences and qualifications that form the basis of the MAAC programme relevant to the domain of accounting and controlling. The MAAC Advisory Board approves of the competence profile from the Institute of Management Accountants although the panel thinks that MAAC could consult other sources of information to develop their concept of the qualification. This would include IFAC, KPMG annual CFO survey, CMA Canada Body of Knowledge and the new IMA CMA Body of Knowledge. This will help to bring more focus towards business controlling or financial controlling.

The panel judges the intended learning outcomes as satisfactory.

#### *Curriculum*

For both the full time and the part time programme the MAAC course scheme consists of five Phases. The content is the same for both programmes. According to the panel MAAC offers a programme that shows enough depth in theories and skills. In the programmes there is considerable emphasis on:

- finance: financial and economic analysis, strategic financial plans, financial reporting;
- accounting: accounting analysis, budgeting, cost and project management, business valuation;
- taxation: design and maintain management information systems.

The programme is kept up to date through input from lecturers and the Advisory Board. Current issues are introduced in the modules. The panel recommends to include risk management and compliance in the programme. The panel advises to refer students more to relevant databases with journals to improve their reading attitude and the skill to find relevant literature.

The panel is satisfied that students learn the professional skills they can use in the professional field. As to the research skills the panel thinks that these should come back in almost every module. The panel agrees with the management of MAAC that the alignment of research elements from phase 1 to phase 5 should be reconsidered.

The panel is not satisfied with the presentation in the documents of the relationships between competence profiles, learning outcomes module objectives and final qualifications and the criteria used for the Business Report. Therefore the panel finds it difficult to grasp the learning assurance system and the coherence in the programme. It agrees with the management that a regrouping of modules will be an improvement especially when the so called Grand Design of the programme is taken into consideration. It is important to link the course design strategy and goals to a clearly articulated Body of Knowledge through learning outcomes and the assessment strategy. The panel concludes that MAAC is perfectly capable of improving in a structural way as can be seen from the module outlines that all have the same structure and contain the same kind of information.

From the point of view of the students the didactical approach is fine. From the module outlines it is clear what students can expect. The teaching strategies are diverse and challenging. As is apparent from the module outlines lecturers have agreed on the didactical methods they use. The panel thinks the MAAC programme can be further improved when it clarifies its didactical concept together with the Grand Design.

The panel is convinced that the admission procedure at MAAC is adequate. Not only formal administrative issues are dealt with by the International Office but the course manager interviews almost all applicants and assesses their motivation and capability.

The panel considers the programme feasible in the set time. Students have to put in an effort to keep up with their studies. On the other hand students can always consult the course manager or a student counsellor.

Pagina 3 van 7 The course manager not only helps students to solve their problems, but also keeps track of their progress. Students and alumni told the panel that it is easy to get in touch with the course manager. The tutoring of students is fitting for a master programme. Because of the small groups information gets around quickly.  
The programme consists of 60 ECTS.  
The panel is not satisfied with the translation of learning outcomes in the programme modules and therefore judges standard 3 as unsatisfactory. The other standards, 2 and 4, 5, 6, 7 and 12, are considered satisfactory.

#### *Staff*

MAAC has a clear view on what qualities it expects of lecturers. All the lecturers are contract employees. This approach has the advantage of flexibility. On the other hand it is more difficult to have them working as a team to make changes in the programme and in the didactical approach. The panel welcomes the idea of the management to offer some lecturers a structural labour contract. When necessary lecturers receive a training but contract lectures are expected to keep up to date in their own field. The performance and assessment policy is adequate.

The panel has ascertained that all lecturers are well qualified both from the perspective of theoretical knowledge and knowledge of the professional field as from a didactical point of view.

The panel concludes that MAAC is able to attract a sufficient number of qualified educational staff to realize the desired quality of education.

The panel judges the standards 8, 9 and 10 as satisfactory.

#### *Services and facilities*

The panel has seen the facilities and is convinced that the accommodation is up to date for teaching and studying. The library accommodates sufficient books and journals in English for the mostly foreign students at MAAC. The MPC service desk and the International Office help students find their ways.

The panel judges standard 11 as satisfactory (standard 12 is taken into account in paragraph Curriculum).

#### *Quality assurance*

The panel concludes that the Academy of Masters & Professional Courses has a working quality assurance system that guarantees that the programme is regularly evaluated. Not all targets are formulated in an accessible way yet. However the evaluation cycle gives input for improvements and actions.

The panel has seen several evaluations: module evaluations, end of course evaluations, alumni and staff evaluations. The panel has also seen that improvements are made although there is no clear underlying plan for these improvements. Thus the panel can not check whether MAAC follows the pcda-cycle. Considering the size of the organization many improvements are made in an informal way.

The panel is satisfied that all the stakeholders are in some way involved in improving the MAAC programme.

The panel judges the standards 13, 14 and 15 as satisfactory.

#### *Assessment and learning outcomes achieved*

The assessment system shows a variety of assessment methods. The tests and projects the panel has studied are of good quality. The panel is convinced that all the Business Reports it has seen, are on a master level.

Pagina 4 van 7 The panel is pleased with the fact that two persons are reviewing each Business Report. This shows that MAAC aims at a solid procedure. The panel finds this is a good start for further improving the assessment system.  
The panel judges standard 16 as satisfactory.

#### **Aanbevelingen**

De NVAO onderschrijft de aanbevelingen van het panel, in het bijzonder om te komen tot een Grand Design, met de focus op ofwel business ofwel financial control, om de afstemming tussen doelstellingen en moduleobjectieven en –inhouden te verbeteren, om de onderlinge samenhang van de modules te verhogen, om structurele arbeidsovereenkomsten te voorzien voor een aantal docenten met het oog op betere continuïteit en om de onderzoeksmethodes in de eindwerken aan te scherpen.

#### **Besluit**

Op grond van het voorgaande besluit de NVAO accreditatie te verlenen aan de hbo-master Accounting and Controlling (60 ECTS; variant: voltijd, deeltijd; locatie: Den Haag) van De Haagse Hogeschool te Den Haag. De NVAO beoordeelt de kwaliteit van de opleiding als voldoende. Ingevolge het bepaalde in artikel 5a.10, tweede lid, van de WHW heeft de NVAO het college van bestuur van de De Haagse Hogeschool te Den Haag in de gelegenheid gesteld zijn zienswijze op het voornemen tot besluit van 14 augustus 2012 naar voren te brengen. Bij e-mail van 21 augustus 2012 heeft mevrouw ir. P.G.H. Dijkcs namens het college van bestuur van deze gelegenheid gebruik gemaakt. Dit heeft geleid tot enkele tekstuele aanpassingen.

Dit besluit treedt in werking op 2 september 2012 en is van kracht tot en met 1 september 2018.

Den Haag, 24 augustus 2012

Nederlands-Vlaamse Accreditatieorganisatie

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Lucien Bollaert  
(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.

Onderwerp	Standaarden	Beoordeling door het panel <i>voltijd</i>	Beoordeling door het panel <i>deeltijd</i>
<b>1. Beoogde eindkwalificaties</b>	1. De beoogde eindkwalificaties van de opleiding zijn wat betreft inhoud, niveau en oriëntatie geconcretiseerd en voldoen aan internationale eisen	V	V
<b>2. Programma</b>	2. De oriëntatie van het programma waarborgt de ontwikkeling van vaardigheden op het gebied van wetenschappelijk onderzoek en/of de beroepspraktijk.	V	V
	3. De inhoud van het programma biedt studenten de mogelijkheid om de beoogde eindkwalificaties te bereiken.	O	O
	4. De vormgeving van het programma zet aan tot studeren en biedt studenten de mogelijkheid om de beoogde eindkwalificaties te bereiken.	V	V
	5. Het programma sluit aan bij de kwalificaties van de instromende studenten.	V	V
	6. Het programma is studeerbaar.	V	V
	7. De opleiding voldoet aan wettelijke eisen met betrekking tot de omvang en de duur van het programma.	V	V
	<b>3. Personeel</b>	8. De opleiding beschikt over een doeltreffend personeelsbeleid.	V
9. Het personeel is gekwalificeerd voor de inhoudelijke, onderwijskundige en organisatorische realisatie van het programma.		V	V
10. De omvang van het personeel is toereikend voor de realisatie van het programma.		V	V
<b>4. Voorzieningen</b>	11. De huisvesting en de materiële voorzieningen zijn toereikend voor de realisatie van het programma.	V	V
	12. De studiebegeleiding en de informatievoorziening aan studenten bevorderen de studievoortgang en sluiten aan bij de behoefte van studenten.	V	V
<b>5. Kwaliteitszorg</b>	13. De opleiding wordt periodiek geëvalueerd, mede aan de hand van toetsbare streefdoelen.	V	V
	14. De uitkomsten van deze evaluatie vormen de basis voor aantoonbare verbetermaatregelen die bijdragen aan realisatie van de streefdoelen.	V	V
	15. Bij de interne kwaliteitszorg zijn de opleidings- en examencommissie, medewerkers, studenten, alumni en het afnemend beroepenveld van de opleiding actief betrokken.	V	V
	<b>6. Toetsing en gerealiseerde eindkwalificaties</b>	16. De opleiding beschikt over een adequaat systeem van toetsing en toont aan dat de beoogde eindkwalificaties worden gerealiseerd.	V
<b>Opleiding als geheel</b>		V	V
<b>Eindoordeel</b>		V	V

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

Docent-student ratio	MAAC presented a list of seventeen lecturers that are involved in the programme. The number of contract hours per lecturer differs from 9 to 75 with a total number of 360 hours and 20 hours of supervision per student. With a group of 14 students this adds up to a total of 640 hours, review hours not included.
Kwalificatie docenten	All lecturers in the MAAC programme have an academic background in a relevant field. Four lecturers hold a PhD and two are PhD candidates. All of them have either extensive experience in the professional field or experience as a lecturer.
Studielast	36-40 uur per week
Contacturen	There are 360 class hours in the MAAC programme. In the last group of 14 students, each student received 20 hours of individual supervision and tutoring for the business report. All students get an average of 49 hours on personal guidance. In each phase students get the following class hours and guidance hours: - phase 1: 117 class hours, an average of 10 guidance hours; - phase 2: 54 class hours, an average of 8 guidance hours; - phase 3: 99 class hours, an average of 8 guidance hours; - phase 4: 84 class hours, an average of 8 guidance hours; - phase 5: 6 class hours, 15 hours guidance. The contracted lecture hours total 640. There are 17 lecturers.
Rendement	Success rate (in %) Full time 2005 - 2006 90% 2006 - 2007 94% 2007 - 2008 100% 2008 - 2009 100% 2009 - 2010 100% 2010 - 2011 93% Part time 2007- 2008: 91%

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- Mr. prof. dr. H.F.D. Hassink RA, Professor Business Economics, specialization Auditing, Maastricht University (chairperson, representative profession/discipline)
- Mr. P.A. Sharman ACMA, President, Focused Management Inc., Editor in Chief, journal of Cost Management, published by Thomson Reuters, New York (representative profession/discipline)
- Mr. J. Los AA/FB, independent mediator under the name Los Mediation B.V., Commissioner with a number of small/ medium-sized enterprises (representative profession/discipline)
- Mr. R.R.P. Stigter, Master in Accounting & Finance at the Erasmus University in Rotterdam (student member)

Ms. drs. P. Göbel, NQA-auditor, former Director at Saxion Hogeschool Enschede, acted as secretary of the panel.