

Haagse Hogeschool The Hague University of Applied Sciences

Accounting and Controlling

Full Study Programme Assessment Full time and part time programme

Introduction

This is the assessment report of the master Accounting and Controlling degree programme offered by De Haagse Hogeschool / The Hague University of Applied Sciences. The assessment was conducted by an audit panel compiled by NQA commissioned by De Haagse Hogeschool. The panel has been compiled in consultation with the study programme and has been approved prior to the assessment process by NVAO. In this report Netherlands Quality Agency (NQA) presents its findings, considerations and conclusions. The assessment was undertaken according to the *Assessment frameworks for the higher education system* of NVAO (22 November 2011) and the *NQA Protocol 2011 for full study programme assessment*.

The site visit took place on 9th and 10th November 2011.

The audit panel consisted of:

Mr. prof. dr. H.F.D. Hassink RA (chairperson, representative profession/discipline)

Mr. P.A. Sharman ACMA (representative profession/discipline)

Mr. J. Los AA/FB (representative profession/discipline)

Mr. R.R.P. Stigter (student member)

Ms. drs. P. Göbel, NQA-auditor, acted as secretary of the panel.

The study programme offered a critical reflection; form and content according to the requirements of the appropriate NVAO assessment framework and according to the requirements of the *NQA Protocol 2011*. The panel studied the critical reflection and visited the study programme. Critical reflection and all other (oral and written) information have enabled the panel to reach a deliberate judgement.

The panel declares the assessment of the study programme was carried out independently.

Utrecht, February 2012

Panel chairman

H.F.D. Hassink

Panel secretary

P. Göbel

Summary

The Master of 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 degree programme Accounting & Controlling of THUAS and comes to the overall judgement that the programme is **satisfactory**.

Intended learning outcomes

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 IMA although the panel thinks that MAAC could consult other sources of information to develop their concept of the qualification: business or financial controlling.

The panel judges the intended learning outcomes as **satisfactory**.

Curriculum

According to the panel MAAC offers a programme that shows enough depth in theories and skills. In the programmes there is considerable emphasis on knowledge about:

- 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.

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 aspects 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 content 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 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 testing strategy. The panel concludes that MAAC is perfectly capable of performing improvements 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 would use.

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. 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 panel is not satisfied with the translation of learning outcomes in the programme and therefore judges standard 3 as **unsatisfactory**. The other standards, 2 and 4, 5, 6, 7 and 12, are **satisfactory**.

Staff

MAAC has a clear view on what qualities it expects of lecturers. All the lecturers are contract employees which 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 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 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 student find their way.

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

Quality assurance

The panel concludes that the Academy for 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 pcca-cycle. 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. The panel is pleased with the fact that two people are reviewing the Business Reports. 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**.

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1 Basic data of the study programme

Administrative data of the study programme

1. Name study programme as in CROHO	Accounting and Controlling
2. Registration number in CROHO	70060
3. Orientation and level study programme	Professional master (hbo-master)
4. Number of study credits	60 EC
5. Graduation courses / 'tracks'	
6. Variant(s)	Fulltime and part-time
7. Location(s)	The Hague
8. AD study programme*	
9. Registration number in CROHO	
10. Previous year of audit visit and date decision NVAO	Previous visit: 5 and 6 October 2005 Decision NVAO: 2 September 2006

*) Associate Degree, if applicable

Administrative institutional data

11. Name institute	De Haagse Hogeschool / The Hague University of Applied Sciences
12. Status institute	Not publicly funded programme, within funded body for higher education
13. Result institute audit	

Substantive information on the study programme

<p>14. Substantive profile study programme</p> <p>MAAC is an English language professional Master (practice-oriented / Applied Sciences) post experience programme that takes a broad approach to accounting and controlling (in the sense of 'integrated control'), and strives to develop a 'helicopter view'.</p> <p>To this end, the programme is built on three pillars:</p> <ul style="list-style-type: none"> - 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. <p>This is a unique selling point in that it incorporates all three areas instead of focussing on one. Furthermore, all modules approach controlling from an international and intercultural perspective.</p>
<p>15. Intended professional field alumni</p> <p>MAAC prepares students for careers in financial management positions in international organisations. MAAC helps graduates develop the skills necessary to be a controller in an international context (see body of knowledge). MAAC believes that graduates should first work at a staff employee level with their newly acquired MAAC knowledge, judgement and learning skills, and after some hands-on practical work experience they can make the transition to a position of line manager with executive authority.</p>

16. Place study programme in organisation structure of the institute

The Hague University of Applied Sciences (THUAS) offers 30 full time bachelor courses, eight master programmes, nearly 30 professional courses and two associate degree courses. The master and professional courses form one organizational unit: Academy for Masters & Professional Courses (MPC). This academy is one of the fourteen academies of THUAS.

17. Major changes in study programme since last visit

- All degrees are checked by Nuffic before foreign applicants are admitted to the programme.
- The module Research Methods has been partly rescheduled from phase 4 to phase 2. Research Method in relation to the Business Proposal is still in phase 4.
- Statistics has been included in the module Research Methods.
- In September 2009 a new member has joined the Advisory Board, Prof. Dr. Ed Vosselman.
- Two lecturers have been replaced due to the repeated unsatisfactory results of some module evaluations.
- The PER (Programme Examination regulations) for the MAAC programme was introduced in September 2011 to replace the Student Handbook as the official guideline for the programme.
- The modules "Information Systems and Implementation" and "Information Control" have been combined into one module "Information Systems and Control", so as to enable more focus and to prevent overlap.
- There is continual revision and update of the content and literature of MAAC e.g. the module ethics was fully rewritten.
- There is on-going implementation/ improvement of Quality control.
- A student council of 3 students was elected from the full time and part time students 2010-2011.
- In October 2008 an independent Masters Examination Board was implemented in MPC following the Higher Education Act (WHW) and THUAS wide regulations.
- The duration of the full time variant was reduced from 14 to 12 months; part time variant from 27 to 24 months.

Quantitative data regarding the study programme

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.

Inflow of students

Inflow (in absolute numbers)	Full time	Part time
2005 - 2006	10	0
2006 - 2007	15	0
2007 - 2008	21	11
2008 - 2009	10	0
2009 - 2010	15	0
2010 - 2011	15	4*)

*) The 4 students in the part time category 2010 – 2012 is an exception to the required minimum of 8 students (part time). It was due to the unexpected withdrawal of two students who were suddenly stationed abroad after the start of this part time programme.

Drop out

Drop out (in %)	Full time	Part time	
	after 1 yrs.	after 1 yrs.	after 2 yrs.
2005 - 2006	1 (10%)	na	na
2006 - 2007	1 (6%)	na	na
2007 - 2008	0	0	0
2008 - 2009	0	na	na
2009 - 2010	0	na	na
2010 - 2011	1 (6%) ¹	0	0

na = not applicable

Success rate ²

Success rate (in %)	Full time	Part time
2005 - 2006	90%	na
2006 - 2007	94%	na
2007 - 2008	100%	91% ^{a)}
2008 - 2009	100%	na
2009 - 2010	100%	na
2010 - 2011	93% ^{b)}	In progress

¹ Drop out for non-academic reasons

² Success rate defined as the percentage of students per group that graduated from the MAAC.

2 Assessment

The panel describes the findings, considerations and conclusions of each standard of the NVAO assessment framework. The final judgement concerning the study programme will be presented in chapter 3.

Intended learning outcomes

Standard 1 Intended learning outcomes

The intended learning outcomes of the programme have been concretised with regard to content, level and orientation; they meet international requirements.

Findings

The Master in Accounting and Controlling (MAAC) is intended to provide bachelor students who have two year's of work experience, with a major in accounting and/or finance.

Graduates will be able to work independently in an international environment. The IMA (Institute of Management Accountants) gives the following description of the work of a management accountant and controller: "The vast majority of accountants and financial professionals work inside businesses and organizations. Their work is essential to financial management, organizational development, and the achievement of strategic goals. While external auditing is a visible part of the accounting profession, sound internal finance and accounting operations are essential for the proper functioning of any organization." (*Critical Self Review Master in Accounting and Controlling*, 3 October 2011)

For the final competences MAAC refers to the professional profiles from the international professional institutes IFAC en IMA:

- The controller must be a professional in the traditional fields of finance and accounting and must have a thorough knowledge of developments in ICT and supporting modern technologies.
- This must be combined with the ability to translate the financial and economic facts and figures to management information for the purpose of operational and strategic planning.
- As a leader, member of a project, or management team the controller must possess near-perfect communication and interpersonal skills.
- And as a manager the controller must understand the functional areas of a company and be pro-active and creative.

This competence profile was also approved by the professional field, the MAAC Advisory Board. There is no standard profile for the position of international financial controller. So the panel thinks MAAC should decide whether the course is more about business controlling or financial controlling. Then MAAC can make clearer to students what positions they may expect to fulfil after finishing this course.

In the *Programme Examination Regulations* (The Hague University's Master Studies of Applied Sciences 2011/2012, Master in Accounting & Controlling, version August 17th 2011) (PER) MAAC describes the roles and responsibilities of internal financial professionals and the general and specific competences. The roles derived from IMA are:

1. managing functions that are critical to business performance;
2. supporting organizational management and strategic development;
3. providing accurate and insightful information for better decisions;
4. ensuring that organizations operate with integrity and proper governance;
5. planning for the long-term and helping to ensure sustainability;
6. safeguarding the interests of the organization and its key stakeholders.

In the PER MAAC has formulated the following general competences:

1. manage and develop the self through learning to manage their own tasks and responsibilities;
2. lead by developing vision, creativity, initiative etc.;
3. work and relate to others;
4. communicate by receiving and responding to a variety of information;
5. manage tasks and solve problems by using information sources, applying theory;
6. applying numeracy.

Upon graduating the student will have developed the following specific competences:

1. accounting qualifications;
2. financial management qualifications;
3. human resource qualifications;
4. information technology qualifications;
5. management and entrepreneurship qualifications;
6. project/research qualifications.

Each qualification is subdivided into learning outcomes (cf. Annex 1).

In a table in the Critical Self Review MAAC shows how the Dublin descriptors work out in the programme. The panel is convinced that the programme represents the level of a master of applied science.

MAAC offers an international programme on accounting and controlling and attracts mostly foreign students. In the Netherlands there are seven other institutes that offer this kind of master programme, five at an academic level and two like MAAC at the level of applied science.

Considerations

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 IMA although the panel thinks that MAAC should research other sources of information to develop their concept of the premise 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: business controlling or financial controlling.

Conclusion

Based on above mentioned considerations the audit team comes to the judgement **satisfactory**.

Curriculum

Standard 2 Orientation of the curriculum

The orientation of the curriculum assures the development of skills in the field of scientific research and/or the professional practice.

Findings

For both the full time and the part time programme the MAAC course scheme consists of five phases (cf. Annex 2 Course scheme MAAC). The contents of the programme are the same for both programmes. In the contents a distinction has been made between knowledge, skills and attitude where skills are defined as interpersonal skills. Based on the competence profile (cf. standard 1) the subjects for knowledge, skills and attitude are listed in a table in the *Critical Self Review*. As source MAAC uses a table from CIMA dating from 1998. The panel thinks this information might be somewhat outdated. The topics in the table are relevant for the programme as can be seen from reports and studies from CIMA 2010 and IMA 2011. Since 2001 corporate failure and implementation of Sarbanes Oxley in the US and similar regimes in other countries has created a significant demand for incorporation of risk management techniques in business planning and management processes that MAAC should consider in the programme.

In the programmes there is considerable emphasis on knowledge about:

- 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 students learn to translate the financial and economic facts into management information and to communicate this information. The student also has to get familiar with functional areas of a company (e.g. strategic management and planning, technological development, marketing). From the students the panel learned that the theoretical part could be enhanced. In standard 1 the panel has stated that MAAC is not clear on whether the focus is on financial or business controller. The balance between backward looking financial accounting, governance and forward looking planning, budgeting, forecasting, non financial measurement and risk management is critical. The primary goal of accounting and controlling is to help organization managers achieve desired business performance. Like the management the panel thinks the programme should include the topics of governance, riskmanagement and compliance (GRC), especially when the focus is on business control.

The panel finds the balance between accounting and controlling not very clearly articulated in the programme.

Students have to be able to integrate financial and non-financial information. They have to develop their oral and written communication skills, interpersonal skills and leadership skills. During the course attention is paid to the professional conduct of students and their personal development.

Special attention is paid to the research skills of the students. During the programme the research projects increase in complexity with the Business Report as end-level. In phase 1 students learn to write a business plan to a level that would generate a positive reaction to a request for funding or credit from investors or a bank. During the modules in the following phases students get acquainted with different aspects of research (e.g. literature reviews, questionnaires, surveys, analyzing data). In phase 5 students are prepared for their final research project in the module Research Methods & Report Preparation. After evaluations it was decided to transfer this module to an earlier phase but students still need a specific preparation for the Business Report. MAAC is still considering the best solution.

The panel thinks that there is an opportunity to improve the use of applied science in the course. In the library students have access to a number of databases as the panel has seen. By referring students to databases with relevant articles from journals in their field and use the applied research in different modules students' research and reading attitude will change. When they learn how to make use of it they will be well equipped for the rest of their professional life. From the lecturers the panel learned that they connect what currently happens in the world to topics that are being taught. However a structural approach in using literature en referring to relevant sources is lacking. The panel has viewed the literature (books) that is used in the modules and is satisfied with the quality. All the books on the list are in English and are up to date.

From the interviews with the lecturers the panel learned that every year the module outlines are reviewed. Depending on what is happening in the field new cases and/or new literature are introduced. The Advisory Board is asked to put forward suggestions because of its knowledge of the current market and its requirements.

Considerations

The panel is satisfied that MAAC offers a programme that shows enough depth in theories and skills. 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 referring students to 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 aspects 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.

Conclusion

Based on above mentioned considerations the audit team comes to the judgement **satisfactory**.

Standard 3 Contents of the curriculum

The contents of the curriculum enable students to achieve the intended learning outcomes

Findings

The module outline give a clear and structured description of the module. In the outline a short description of the module and its objectives is given as well as the learning outcomes, activities, delivery, literature, assessment and criteria for assessment.

In the PER MAAC has described the competence profile as well as the general competences and the six different qualifications (cf. standard 1). All the qualifications are subdivided into learning outcomes. The panel has seen all the module outlines in which specifications of the aims and objectives as well as the learning outcomes are described in an explicit way. Only in a few descriptions there is a direct link between the learning outcomes in the PER and the ones in the module outlines. In most cases the relationship between the learning outcomes and the aims and objectives is not clear. The panel thinks that MAAC should improve these relationships by using the same terminology and by unambiguously referring to the learning outcomes in the PER. As it stands now the descriptions are confusing, especially for students. Perhaps a table in which these relationships are listed can be of help here.

On a larger scale the panel finds that the programme lacks a 'Grand Design'. There is no learning assurance system that guarantees the alignment of intended learning outcomes, objectives and contents of the programme, and the realization of the final qualifications. As stated above there are learning outcomes, there are module objectives and there are final qualifications that are realized (cf. standard 16) but it is not clear how they are related. This implies that the coherence between the modules can be a problem. In student evaluations coherence did not score well. In the interviews with students and alumni, the panel has learned that coherence is something students understand at the end of their studies. The fact that there are 24 modules in a programme of 60 ECTS does not help. MAAC has therefore asked a member of the Advisory Board to help regroup the programme. The panel recommends staff pay attention to the Grand Design first including the focus on business or financial control and then to regrouping and combining modules.

MAAC has grouped the modules in different streams: internal accounting, external accounting/reporting, finance, informational technology, human resource management and research and general business. A stream lecturer is responsible for the content and the integration of the modules in the stream. During stream meetings lecturers discuss the modules in view of the objectives and integration of the content.

Considerations

The panel is not satisfied with 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 Grand Design of the programme is taken into

consideration. The important thing is to link the course design strategy and goals to a clearly articulated Body of Knowledge through learning outcomes and the assessment strategy. According to the panel MAAC should pay close attention to the relationship between competence profile, learning outcomes, module objectives and final qualifications and the criteria used for the Business Report. The panel concludes that MAAC is perfectly capable of performing improvements 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. Maybe the stream lecturers can also play a part in improving the programme.

Conclusion

Based on above mentioned considerations the audit team comes to the judgement **unsatisfactory**.

Standard 4 Structure of the curriculum

The structure of the curriculum encourages study and enables students to achieve the intended learning outcomes

Findings

Because the Grand Design is lacking (cf. standard 3) there is also no clear didactical concept that is consistent with the learning outcomes. Each lecturer is responsible for the didactical approach in his module. From the module outlines it becomes clear what teaching and learning strategies lecturers use. The panel has seen that lecturers can use lectures, discussions, case studies, problem analysis, application of tools/concepts, critical evaluation of theory, project group, consultation period or presentations. Lectures are combined with case studies in which students analyse real business problems, develop viable courses of action and present or defend their recommendations. From this the panel concludes that the programme is case driven and that students learn by doing. Because all students have recent work experience they can relate what they learn during a module to their own work environment.

Students and alumni told the panel that they are content with the way the lecturers handle the modules. They feel challenged by the different teaching methods. Before the start of a new programme the lecturers have a meeting to integrate contents, to align the learning objectives and to discuss the programme as a whole. The panel thinks this is a first step in developing the Grand Design.

Considerations

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 divers and challenging. As is apparent from the module outlines lecturers have agreed on the didactical methods they will use. The panel thinks the MAAC programme can be further improved when it clarifies its didactical concept together with the Grand Design (cf. standard 3).

Conclusion

Based on above mentioned considerations the audit team comes to the judgement **satisfactory**.

Standard 5 Incoming students

The curriculum ties in with the qualifications of the incoming students.

Findings

In the *Programme Examination Regulations* (The Hague University's Master Studies of Applied Sciences 2011/2012, Master in Accounting & Controlling, version August 17th 2011) MAAC has stated the admission requirements. In short students have to fulfil the following criteria:

- bachelor degree in (business) economics and/or accounting from a recognised university. Applicants who do not meet this requirement can submit proof of previous education or work experience;
- at least two years of practical experience, either through business experience or traineeship;
- sufficient command of the English language (IELTS score 6, TOEFL computer score 213, Paper score 550, Internet score 80).

The administrative part of the admission process has been delegated to the International Office of THUAS because most students come from abroad. This office checks the documents and takes care of the validation (e.g. with the NUFFIC) when necessary as the panel learned during a visit to the International Office. The course manager interviews the applicants if possible. During this interview, work experience is discussed and the applicant's capability, communication skills and motivation are assessed. Occasionally an applicant is asked to take the Graduate Management Admission Test (GMAT).

The profile of the students in the full time and the part time programmes differs in nationality, work experience, previous education, age and gender. About one third of the students have more than five years work experience. Most students have a position in finance. Some of the full time students return to their former positions after finishing their studies.

MAAC upholds the policy that exemptions are not granted. However applicants can submit a written request for exemption with the Examination Board. This Board will advise the Dean of MPC who takes the final decision.

Over the past years the admission process has proved its worth as there were almost no dropouts. Furthermore students show an adequate master level (cf. standard 16) and graduate within the time set, one year for full time students and two years for part time students.

Considerations

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 managers interviews almost all applicants and assesses their motivation and capability.

Conclusion

Based on above mentioned considerations the audit team comes to the judgement **satisfactory**.

Standard 6 Feasibility

The curriculum is feasible.

Findings

MAAC groups are small, contact between students and staff is often informal. Communication lines are short. The course manager soon knows when something is not working out well. This means he does not have to wait for results from official indicators to be able to improve a specific module, method or schedule. Students and alumni told the panel that the course manager is easy to get in touch with and that he quickly helps them solve their problems.

When a student has personal problems, like financial problems, family problems, home sickness, health problems or cultural adjustment problems, he can contact the student counsellor. Special measures are taken for students with specific handicaps (*Studeren op maat, Studeren met een lichamelijke of psychische functiebeperking, chronische ziekte of dyslexie*, september 2009).

The fulltime programme is delivered in one year and students need to study at least 36 to 40 hours per week. Students attend classes on two to three days per week and the remaining time they use for homework and projects. The part time programme takes two years. Students have lectures on two evenings per week. The studies at home take at least ten hours according to the students.

The total number of contact hours in the full time and the part time programme is 405, 360 hours in class and 45 hours for activities like exams, feedback, Business Plan and Business Report.

Evaluations show that students feel that there are too many changes in the lecture schedule. MAAC hopes to solve this problem by offering a number of lecturers a regular contract.

Considerations

The panel considers the programme feasible in the time set. 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. Students and alumni told the panel that it is easy to get in touch with the course manager.

Conclusion

Based on above mentioned considerations the audit team comes to the judgement **satisfactory**.

Standard 7 Duration

The programme meets statutory requirements regarding the scope and duration of the curriculum.

Findings

The MAAC programme consists of a full time and a part time programme. The full time programme takes one year. The part time programme is delivered in two years. Both programmes consist of 60 ECTS. (*PER*)

Considerations

The panel has found that both the full time and the part time programme have a total of 60 ECTS.

Conclusion

Based on above mentioned considerations the audit team comes to the judgement **satisfactory**.

Staff

Standard 8 Staff policy

The programme has an effective staff policy in place.

Findings

The MPC Academy has its own staff policy that is laid down in a strategic staff plan (*Dé opleider met hét personeel, Kwaliteit en groei van onze medewerkers*, Strategisch Personeelsplan M&PC, 21/05/2008).

Lecturers are selected on the basis of their knowledge and experience in the professional field as well as their academic qualifications. Lecturers should at least have a master degree but preferably a PhD. They should have extensive professional experience and a thorough knowledge of the field of finance. They should be able to convey the content of their module to students in English and with excellent didactic skills, according to the Critical Self Review.

Lecturers of MAAC are all contract employees although the MPC personnel policy focuses on recruiting lecturers from other THUAS departments. The contract automatically ends upon completion of the module. MAAC sees two benefits for the programme. The first is the reduction of overhead and the second the guarantee of flexibility. The panel also notes a disadvantage in a possible lack of commitment and the need for more extensive coordination from the lecturers, although MAAC expects full commitment from all lecturers and staff.

MAAC expects its lecturers to keep abreast of developments in their field. This is monitored by the course manager through the module evaluations, before the contract is renewed. MPC sponsors staff development activities such as the Pedagogic Didactic Course, training in assessments and workshops on the role of supervisors in the business report. The Examination Board has assessed all lecturers on their ability to develop and to grade tests. If the assessment was negative the lecturer received training from THUAS.

Every module and therewith every lecturer is evaluated. The outcome is discussed with the lecturer. Positive evaluations result in the renewal of the module contract and the other way around. The turnover is relatively low at MAAC. Still MAAC is considering offering a labour contract to certain lecturers who regularly lecture in the programme in order to get a kernel of professional lecturing staff. The panel finds this a wise decision. With a group of lecturers tied to the programme the power to make changes in the programme and the didactics will increase (cf. Grand Design in standard 3 and 4).

Considerations

MAAC has a clear view on what qualities it expects of lecturers. All the lecturers are contract employees which 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 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.

Conclusion

Based on above mentioned considerations the audit team comes to the judgement **satisfactory**.

Standard 9 Quality of staff

The staff is qualified for the realisation of the curriculum in terms of content, educational expertise and organisation.

Findings

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. Nearly half of them have experience in both domains. The Pedagogic Didactic Course is compulsory for lecturers with no experience in teaching.

The students appreciate the professional experience the lecturers bring into classes. In evaluations 73 percent of the students is satisfied with the knowledge of the lecturers in their field. In general the lecturers are good according to the students the panel has interviewed. Like the students the panel has seen staff that are enthusiastic as well as capable and knowledgeable.

Considerations

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.

Conclusion

Based on above mentioned considerations the audit team comes to the judgement **satisfactory**.

Standard 10 Size of staff

The size of the staff is sufficient for the realisation of the curriculum.

Findings

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. Lectures take place in small groups which the panel thinks is an asset for MAAC.

From the students the panel learned that lecturers are easy accessible to students. In evaluations students indicate that lecturers take the students' problems seriously.

Considerations

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

Conclusion

Based on above mentioned considerations the audit team comes to the judgement **satisfactory**.

Services and facilities

Standard 11 Services and facilities

The accommodation and the facilities (infrastructure) are sufficient for the realisation of the curriculum.

Findings

Part of the THUAS building in The Hague is allocated to MPC. All MAAC lectures take place in this part of the building. Staff and students have access to THUAS lecture rooms, the library, study rooms, computer labs etcetera. All MPC classrooms have up to date computers and audio and video equipment at their disposal. Students can use their laptops in the rooms and have access to wireless internet.

There is a library with a large number of books, journals and periodicals. Fifteen to twenty percent of the information is in English. Information has been made available through electronic databases including e-books. Students and staff have access to the Inter Library Loan System and can use the Royal Library in The Hague as well as the facilities of all academic universities.

MPC has a service desk that helps student with questions about their course and with logistical issues like information on schedules, textbooks, exams and grades. The majority of full time MAAC students originate from outside the Netherlands and a large number from outside the EU. The International Office assists students with the wide variety of questions living-abroad can present, e.g. housing, immigration, insurances, residence permits.

Evaluations show that students are happy with the standard of facilities offered. Service points and help-desks provide students with the necessary support relating to specific technical and administrative issues. The panel was shown around the facilities and is satisfied that they are sufficient to realize the programme.

Considerations

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 student find their way.

Conclusion

Based on above mentioned considerations the audit team comes to the judgement **satisfactory**.

Standard 12 Tutoring

Tutoring and student information provision bolster students' progress and tie in with the needs of students.

Findings

During a three day introduction programme together with MBA students, MAAC students receive the outlines of modules, their textbooks for the first phase and the Programme Examination Regulations. Alumni help inform the students what they can expect during the coming year or two years. Other issues covered during the introduction are of a more cultural nature: the appreciation of critical questions and speaking up in public, English is not everybody's native language so it takes time to express yourself, appointments are at the exact time as scheduled. Also included are some social activities. A number of social activities are scheduled during the year. Evaluations show that the introduction and orientation activities help students to settle in.

Due to the small groups, there is a lot of informal contact between students and lecturers, staff and course manager. However there are formal contacts as well. The course manager meets all students individually to discuss their progress. All students receive personal development coaching throughout the year and assignment coaching from course tutors for

major assignments like the business report. According to the students this support was very good.

Students can monitor their grades via OSIRIS, the study progress system. MAAC has its own Blackboard course from which students can download module specific information on the programme. Both systems are accessible for students from home.

Considerations

The panel finds the tutoring of students fitting for a master programme. The course manager is the key figure. He not only helps students to solve their problems, but also keeps track of their progress. He individually speaks with all students on a regular basis. Because of the small groups information gets around quickly. The information on Blackboard is easy to access for students.

Conclusion

Based on above mentioned considerations the audit team comes to the judgement **satisfactory**.

Quality assurance

Standard 13 Evaluation of results

<i>The programme is evaluated on a regular basis, partly on the basis of assessable targets.</i>
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Findings

MPC uses standard procedures for the organisation of quality assurance. To ensure this quality a quality handbook was developed (*Kwaliteitshandboek, Academie Masters & Professional Courses*, 26 november 2008), which is now under reconstruction. A working group on quality assurance is formulating recommendations for the management of MPC on how further to improve the quality standards and procedures for MPC. This group is expected to report before the end of 2011.

The MPC quality handbook outlines the procedures used to assess the quality of education. It explains procedures and measurement instruments as well as assessment criteria. The procedures determine how feedback is integrated in the quality cycle. In these systems, the oral and written evaluations of students, lecturer team meetings, alumni research, and Advisory Board feedback are of primary importance. This data is then analysed by the course manager and, under his or /her authorisation, measures for improvement are taken. The quality cycle is complete when the course manager has checked whether all agreements have been realised and whether they have resulted in the required quality goals. The course manager is therefore responsible for safeguarding the quality by a continuous repetition of the cycle.

MPC wants to maintain a high standard of quality. The quality handbook details the criteria for the MPC programmes that are regularly evaluated, e.g.:

- The institute has a clear vision on the profession for which they educate students, and prepares them well by combining theory and practice. MPC aims for a score of '4' on a scale '1 – 5' in the overall programme evaluation by graduates.
- Practical information about the programme (such as timetables, content of modules etc.) are available before the programme starts.
- The didactic skills of lecturers fit the students' needs and the content of the subject taught. MPC aims for a score of '4 out of 5' for lecturers on module evaluations.
- MPC aims for a minimum of 80 percent graduation rate for each group.
- MPC aims for a satisfactory evaluation of the business reports by our external advisors.

An example of this is the procedure for module evaluation³, which can be found in the quality handbook. After completing the modules, students evaluate them by answering questions regarding the lecturer's capabilities, administrative support (for example, the delivery of study materials), and the appropriateness of the test / testing method. The summary of these module evaluations is discussed with the lecturers. The course manager uses these every year when planning the schedule for the following year and when deciding whether a lecturer should be invited to teach again or not.

MAAC also employs a number of measurement instruments based on the quality handbook in order to check the quality of the programme. These are: evaluation of incoming student population, module evaluations, student-course manager meetings, supervisor-course manager meetings, end evaluations, alumni evaluations, level of theses evaluations, the Examination Committee, the Advisory Board, and THUAS employee satisfaction surveys (Het Kompas 2009).

Considerations

The panel thinks that MPC has a working quality assurance system that guarantees that the programme is regularly evaluated. Not all targets are formulated in an assessable way yet. However the evaluation cycle gives input for improvements and actions (cf. standard 14).

Conclusion

Based on above mentioned considerations the audit team comes to the judgement **satisfactory**.

³ Per 1 September 2011 Questback as automated evaluation tool has been implemented

Standard 14 Improvement measures

The outcomes of these evaluations constitute the basis for demonstrable measures for improvement that contribute to the realisation of the targets.

Findings

The course manager is responsible for the quality of the master programme. He checks whether everyone keeps agreements for improvement, either in current module teaching or in future modules.

The input from the Advisory Board is used to improve the curriculum, programme, didactics, coherence and content of the course. The course manager is responsible for taking action after consulting the Board.

Examples of actions taken following evaluations are:

- All foreign academic documents in the application procedure are now checked by Nuffic before an applicant is admitted to the programme.
- The module Research Methods was rescheduled from phase 4 to phase 2 in the programme.
- Statistics is included in the module Research Methods.
- Prof. Dr. Ed Vosselman has joined the Advisory Board.
- Two lecturers were not invited to return to lecture as they repeatedly received disappointing results in some of the module evaluations.
- The PER (Programme Examination regulations) for the MAAC programme was recently introduced to replace the Student Handbook as the official guideline for the programme.
- The modules *Information Systems and Implementation* and the module *Information Control* were combined into one module *Information Systems and Control* to enable more focus and prevent overlap.
- An independent Masters Examination Committee was implemented after WHW and THUAS wide regulations.
- Questback has been implemented as an automated evaluation tool as of 1 September 2011.

The panel has not seen a clear plan in which improvements are listed, with deadlines for implementation. The course manager is responsible for making and implementing improvements.

Considerations

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 plan-do-check-act-cycle. Considering the size of the organization many improvements are made in an informal way in the sense that not all is written down.

Conclusion

Based on above mentioned considerations the audit team comes to the judgement **satisfactory**.

Standard 15 Involvement in quality assurance

Programme committees, examining boards, staff, students, alumni and the relevant professional field of the programme are actively involved in the programme's internal quality assurance.

Findings

Students are asked to give their opinion on the course in the first module and at end evaluations. The course management and some of the lecturers discuss improvements that need to be made. The student council is invited to give feedback on the suggested improvements. The course manager then informs the students which specific actions were taken as a result of their evaluations. As the group of students is small, communication between students, lecturers and course management is easy, and often informal. MAAC has a student council of three members from the full time and the part time groups. The student council represents students on occasions when the Academy and programme management require students' opinion. Students know there is a student council but they are not aware of the issues the council deals with.

A few years after graduation, alumni are asked about the effect and impact the MAAC had on their careers⁴. MAAC alumni officers regularly meet alumni. MAAC wants to intensify these contacts.

Each lecturer receives a summary of the student evaluation after the completion of the module. The course manager discusses these results with the lecturers. Together they define where improvements in topics like content of the programme, didactics, facilities and tests can be made. At the start of each new cohort the lecturers meet to align the modules (*Procedure programma bespreking docententeam, Academie voor Masters & Professional Courses, juli 2008*).

The Advisory Board guarantees the standard and quality of the course and that it is kept up to date (*Reglement Advisory Board, Academie Masters & Professional Courses, Masteropleidingen, juli 2008*). The most important tasks of the board are advising the management of the MAAC programme in regular meetings at least twice a year about:

- (recent) developments in the field of controlling;
- (recent) developments in the field of the core modules. Basic discussion material and module descriptions;
- advising individual lecturers on their requests about topics in their modules.

⁴ Alumni Survey 2011

The Advisory Board consist of six members. The panel has met some of them and is convinced of the importance of this Board for the MAAC programme. The panel advises MAAC to widen the Board with an international controller and to use the Board to mirror whether recommendations are followed up.

A Master Examination Board has been in place in MPC since 1 September 2010. The Board has recently dealt with cases of plagiarism and possible exam fraud, with the new regulations in the WHW, with requests from students, and with checking exams and grades. The Board also assessed the CVs of the Master lecturers in order to ascertain their experience with assessments and tests and reported their findings to the Dean of the Academy. The THUAS Educational department has since developed a course to train lecturers in making tests (*Training on test and item construction*, special training for MBA and MAAC, September 2011).

Considerations

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

Conclusion

Based on above mentioned considerations the audit team comes to the judgement **satisfactory**.

Assessment and learning outcomes achieved

Standard 16 Assessment and learning outcomes achieved

<i>The programme has an adequate assessment system in place and demonstrates that the intended learning outcomes are achieved.</i>
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Findings

Assessment system

Each module describes the learning outcomes that students are expected to reach. In the module descriptions the assessment method is listed, e.g. formal exam (multiple choice or open-ended questions), oral test, listening comprehension, individual assignment, group assignment, practical test, presentation, participation and report. Examinations are primarily the responsibility of a module lecturer. In the module description the general competences are shown and ticked off when they are a major issue addressed in the module. The panel has checked the module description and almost all of them contain this information. The panel has seen a number of exams from students and is satisfied that the level is good. There is a mix of approaches and there are adequate assessment criteria.

The lecturer and the students group assess all projects, assignments and cases in which presentations are given. Students receive their grades within fifteen working days after an exam of paper has been submitted. If students fail an exam they can do a re-sit. The master office arranges a formal feedback session not longer than fifteen workdays after each written exam. At this session, the module lecturer explains the solutions and the most common mistakes that were made. Students can lodge an appeal against a grade they received and can call for a personal meeting on the details of the assessment.

A Business Report Manual guides students through the process of writing their business report. Lecturers keep a logbook to document their supervision of the student. The supervisor and tutor jointly decide when a business report is ready for oral defence and take the oral exam together. All business reports are checked for plagiarism through Ephorus. Business reports are graded according to a standard grading form. A representative sample of business reports and the final grading document are reviewed by the external examiners annually. The panel agrees with the students that the Business Report Manual contains all the relevant information and is a good guide in the last phase of the studies.

For the Business Report students submit a proposal that defines the supporting sponsor company and the business report topic. The proposal contains the research questions and outlines the theoretical framework, the academic relevance, the research methodology, the data sources and analysis. The student also has to submit a plan for the time frame for writing the report. After this is agreed upon by advisors the students gets a supervisor. Most of the students do their field work abroad which takes a couple of weeks. The supervisor expects a regular contact with the student through e-mail. According to the students this communication is efficient. The panel has seen several proposals and is satisfied that they form a good basis for the Business Report. The proposals are an expression of the students' interest and ability to understand a critical business situation.

Realisation of the intended learning outcomes

In preparation of the visitation the panel has studied four Business reports MAAC had selected. The panel was satisfied with the master level these reports show. In all reports students make a good analysis and a thorough deductive reasoning although rooted in theory. The results from the research are practical and can be of use to the company where the research was done. Some reports are weaker in the use of literature, e.g. only handbooks, or few references to theoretical sources. The research is mostly comprised to interviews and collecting data. The panel finds that more emphasis may be put on numbers. The grading is adequate according to the panel although the forms were filled in an inconsistent way.

During the visit the panel has studied another eleven Business Reports. They confirm that all reports show the master level required. The Business Report is based on the work of the student in identifying a real business situation, working with executives of the subject organization to undertake a situation analysis, investigate the market and business options and to formulate recommendations. However the panel thinks that MAAC can improve the Business Reports in several aspects. Especially the use of literature, theory and the reflection on method and the limitations of theories could get more emphasis. The lecturers agreed that research instruments could get more emphasis. The panel wonders whether maybe the check on the choice of topic in the Business Report Proposal could be stricter.

The panel advises MAAC to have the grading forms filled in properly and to add a form on contents for the assessors in order to enhance the feedback function of the form. The lecturers agreed during the interview with the panel that the form could be more on contents in relation to the final qualifications.

Samples of Business Reports are reviewed by external examiners. They discuss the outcome with the lecturers. This has resulted in a discussion about the place of research methodology in the programme.

Considerations

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. The panel is pleased with the fact that two people are reviewing the Business Reports. This shows that MAAC aims at a solid procedure. The panel finds this is a good start for further professionalising the assessment system.

Conclusion

Based on above mentioned considerations the audit team comes to the judgement **satisfactory**.

3 Final judgement of the study programme

Assessments of the standards

The audit team comes to the following judgements with regard to the standards:

Standard	Assessment full time	Assessment part time
1 Intended learning outcomes	Satisfactory	Satisfactory
2 Orientation of the curriculum	Satisfactory	Satisfactory
3 Contents of the curriculum	Unsatisfactory	Unsatisfactory
4 Structure of the curriculum	Satisfactory	Satisfactory
5 Incoming students	Satisfactory	Satisfactory
6 Feasibility	Satisfactory	Satisfactory
7 Duration	Satisfactory	Satisfactory
8 Staff policy	Satisfactory	Satisfactory
9 Quality of staff	Satisfactory	Satisfactory
10 Size of staff	Satisfactory	Satisfactory
11 Services and facilities	Satisfactory	Satisfactory
12 Tutoring	Satisfactory	Satisfactory
13 Evaluation of results	Satisfactory	Satisfactory
14 Improvement measures	Satisfactory	Satisfactory
15 Involvement in quality assurance	Satisfactory	Satisfactory
16 Assessment and learning outcomes achieved	Satisfactory	Satisfactory

Considerations

Weighing of the judgements with regard to the sixteen standards based on the justification for the standards and according to the assessment rules of NVAO:

- The final conclusion regarding a programme will always be “unsatisfactory” if standard 1 or standard 16 is judged “unsatisfactory”. In case of an unsatisfactory score on standard 1, NVAO can not grant an improvement period.
- The final conclusion regarding a programme can only be “good” if at least standards 1,3, 6, 9, 13, 14, 15 and 16 are judged “good”.
- The final conclusion regarding a programme can only be “excellent” if standards 1, 3, 6, 9, 13, 14, 15 and 16 are judged “excellent”.

Conclusion

The audit panel assesses the quality of the master degree programme Accounting & Controlling of THUAS as **satisfactory**.

4 Recommendations

Standard 1

There is no standard profile for the position of international financial controller. So the panel thinks MAAC should decide on whether the course is more about business controlling or financial controlling. MAAC should research other sources of information to develop their concept of the premise 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: business controlling or financial controlling.

Standard 2

The panel advises MAAC to incorporate more extensively the search of articles from research and professional journals.

Standard 3

The panel recommends to pay attention to the Grand Design first, including the focus on business or financial control and then to regrouping en combining modules in order to get a better alignment of intended learning outcomes, objectives, contents of the programme and the realization of the final qualifications.

Standard 14

The panel has not seen a clear plan in which improvements are listed, with deadlines for implementation, and the name of the person who is responsible for the process. The panel advises MAAC to make the pdca-cycle visible in an improvement plan.

Standard 15

The panel advises MAAC to widen the Advisory Board with an international CFO/controller and to use the Board to mirror whether recommendations are followed up.

Standard 16

The panel thinks that MAAC can improve the Business Reports in several aspects. Especially the use of literature, theory and the reflection on method and the limitations of theories could get more emphasis.

The panel advises MAAC to have the grading forms filled in properly and to add a form on contents for the assessors in order to enhance the feedback function of the form. The lecturers agreed during the interview with the panel that the form could be more on contents in relation to the final qualifications.

5 Annexes

Annex 1: Final qualifications of the study programme

General Competences -- Upon graduation the successful MAAC part-time and full-time student in addition to the 60 ECTS will have developed and/or honed the ability to:

- 1) Manage and develop the self through learning to manage their own tasks and responsibilities, their own time in achieving objectives, general time management, their ability to transfer skills gained to new and changing situations and context, identify opportunities, engaging their own self-awareness, examining their active skills and encouraging honest and practical feedback.
- 2) Lead by developing vision, creativity, initiative, decision-making ability, planning and control ability and being proactive.
- 3) Work and relate to others by treating other's values, beliefs and opinions with respect, relating to and interacting with individuals and groups, working effectively as a member of a team, and learning coaching and delegating skills.
- 4) Communicate by receiving and responding to a variety of information, presenting information in a variety of forms; focusing on their written communications; participating in oral and non verbal communications, and learning to negotiate, persuade and handle conflict.
- 5) Manage tasks and solve problems by using information sources, applying theory and concepts for both routine and non-routine problem analysis, critically evaluating issues and increasing analytical capacity.
- 6) Applying numeracy with ease through continued practice using different numerical aids and techniques.

Specific Competences – Upon graduation the successful MAAC part-time and full-time student in addition to the 60 ECTS will have developed and/or honed the ability in all of the following areas, thereby creating a well-rounded candidate for the full range of positions in business administration and management.

Accounting Qualifications: For the controller as the custodian of an organization, the programme emphasizes the importance of possessing a good solid foundation in accounting methods and reporting standards from the perspective of both practical application and strategic decision-making. The following courses contribute to the creation of this competence profile: Management Accounting (Phase 1), Management Accounting & Control (Phase 2), External Reporting (phase 3) and the project.

- Participants will be able to explain how cost behaviour and cost/profit analyses are used by managers in different situations.
- Participants will be able to evaluate the pros and cons of different ways of cost allocation.
- Participants will understand how management control systems can make use of accounting information: where and when relevant; where and when not.
- Participants will be able to apply different approaches in short term and long term decision making.
- Participants will be able to master the various techniques for long term capital budgeting.
- Participants will be able to understand how a management control system makes use of accounting information (1).
- Participants will be able to understand how developments in business life have affected and affect management accounting (2).
- Participants will understand the basics concepts, underlying assumptions and methodology of the recent changes in management accounting (2).
- Participants will be able to apply the balanced scorecard approach, activity based costing and target costing (1).
- Participants will understand the basics concepts of value chain and strategic positioning for the purpose of (strategic) cost management (2).
- Participants will understand what accounting standards are and their logic behind
- Participants will understand the rationale behind public disclosure requirements according to IFRS, USA and selected countries.
- Participants will be able to participate in the preparation of financial statements and the related disclosures.
- Participants will understand how business decisions can impact others and may influence stock prices.

(1) = operational and (2) = strategic

Financial Management Qualifications: The programme emphasizes the importance of possessing a good solid foundation in the practical elements of financial management and the more general guidelines in how to apply the theory of financial management to real business cases and make financial decisions that positively impact the value of the company in a domestic or international context. The following courses contribute to the creation of this competence profile: Corporate Finance (phase 1), Strategic Cost Management and Treasury Management (phase 3), and Strategic Financial Management and External Auditing Management (phase 4).

- Participants will be able to understand the various forms of business structures, their implications for funding and various stakeholders.
- Participants will understand working capital management.
- Participants will understand intermediate and long term financing alternatives.

- Participants will understand the need and the financial implications of mergers and acquisitions.
- Participants will be able to analyze the performance of a company using trend analysis, common-size financial statements, segment disclosures, basic financial ratios and various metrics such as ROA and ROE.
- Participants will be able to identify the fundamental motives for companies to invest and additionally determine which of those investments are most likely to be successful.
- Participants will understand how corporations adopt to developments in business life by making major changes in the way cost are measured and managed.
- Participants will know how to evaluate accounting- and control systems in terms of value chains.
- Participants will be able to evaluate and apply the basic techniques of strategic cost management e.g. activity based costing, target costing and the balanced business scorecard.
- Participants will understand the fundamentals of the economic profit/ value model and have insight in the growing importance of non-financial indicators for cost, performance and strategic management.
- Participants will be able to understand the financial market in relation to cash management in the operating cycle.
- Participants will understand the need for multinationals mergers and how to analyze and the financing alternatives to execute them.
- Participants will be able to specify the markets and instruments available to control foreign risks and profitability.
- Participants will understand the basic definition of auditing in an international context and discuss duties of auditors characterized by public expectations.
- Participants will be able to understand how overall objectives of an audit are related to risk assessment and distinguish between the different types of opinions given in audit reports on financial statements.

Human Resource Qualifications (“HRM”): The programme emphasizes the importance of possessing a good solid foundation in general human resource management with a focus on developing and applying operational HRM policies & practices and change management solutions. The following courses contribute to the creation of this competence profile: Organizational Behaviour & Leadership (phase 1) Ethics in Business & Professional Life and Managing Customer & Employee Relations (phase 2) and the Controlling profession (phase 4).

- Participants will be able effectively to support organizational change by understanding the forces and challenges behind organizational change.
- Participants will be able to understand the importance and complexity of ethical issues and decision-making in the workplace and how the increasing internationalization of business both challenges and enriches the task of ethical decision-making in business and professional life.

- Participants will be able to act as an effective leader and team member.
- Participants will be able to deal in conflict involving negotiations, persuasions and resolutions.
- Participants will be able to understand and to communicate with the various functions of a company.
- Participants will understand the various types of controllers possible and know which control challenges are relevant for which type of organizations.
- Participants will be able to analyse and describe control challenges for specific organizations.

Information Technology Qualifications: The programme emphasizes the importance of understanding that competence and project control in ICT has become one a key quality of top management. The following courses contribute to the creation of this competence profile: Logistics Management (phase 1), Information Systems and Control and Project Information Management (phase 3).

- Participants will understand the role of operations management in the overall business strategy.
- Participants will be able to see the impact of digitalization of the chain of information.
- Participants will be able to understand the use of accounting information and the state of the art systems which provide those.
- Participants will know the basic business cycles and transaction processing flows and have hands on experience documenting such systems.
- Participants are able to flowchart, prepare control matrices and analyze the major business cycles – procure to pay and order to cash for a typical merchandising company.
- Participants will understand the major trends of ICT development and the implications to business.
- Participants will be able to execute the role of ICT manager in the capacity of supporting exiting business and enabling new businesses.
- Participants will understand current E-commerce and E-Business strategies, including the global implications.

Management and Entrepreneurship Qualifications: The programme creates a well-rounded manager with a strong basis in both theory and practice. The MAAC student should be imbued with the mind of a strategic thinker who has an entrepreneurial spirit. All of the courses offered contribute to creating the successful manager. However, the following courses most directly contribute to the creation of this competence profile: Entrepreneurship & Business Development, The Business Plan (phase 1), P2P Off Campus (phase 2) and International Business Law and International Corporate Taxes (phase 4).

- Participants will be able to recognize opportunities for new venture and business creation.
- Participants will be able to critically evaluate and consider business planning and strategies.
- Participant will be able to create, write and defend a full Business plan.
- Participants will understand own behaviours in teams and larger groups, team's roles and enhanced communications skills.
- Participants will understand how international contracts are made and which aspects have to be taken into account.
- Participants will be familiar with the relationship between elaborating a contract, transportation of a product and the salvation of a dispute settlement in an international business setting.
- Participants will understand the fundamentals of the legal aspects of international transactions.
- Participants will understand and know how to apply the different principles of international taxation to an international business.
- Participant will understand transfer pricing principles.

Project/Research Qualifications: The programme recognizes the importance of locating, creating and accurately presenting the full range of business related data. The following courses contribute to the creation of this competence profile: Applied Research Methods and Statistics (Phase), The Business Proposal and The Business Report

- Participants will understand descriptive statistics and basic inferential statistics.
- Participants will be able to identify a business question that can be transferred into a statistical problem.
- Participants will know how to find relevant and substantive data for analysis.
- Participants will know how to best present data in a clear and precise manner to educate and persuade the reader.
- Participants will be able to use Excel to present and analyze data.
- Participants will be able to distinguish between methods and techniques available for research.
- Participants will gain "real-life" experience via a simulation in which they will learn to understand how decisions taken in diverse functional and operational areas may impact the strategic management process and the business performance of a company.
- Participants will be able to identify an opportunity for a business research project.
- Participants will understand the purpose and the objectives of a business research project.

Annex 2: Survey study programme

Course scheme MAAC

(The course scheme below displays the MAAC modules, class hours and European Credits for each phase.)

Phase	Module Title	Stream	Class Hours	Total Study Hours	EC	Lecturer Primary
1	Organizational Behaviour & Leadership	HRM	12	42	1,5	Goldiamond
	Management Accounting	Internal Accounting	12	42	1,5	Voogt
	Corporate Finance	Finance	24	84	3	Van der Hoeven
	Logistics Management	Operations	18	56	2	Oedit Doebe
	Research Methods& Statistics	Research	24	84	3	Beltman/ Erven/Roelfsema
	Entrepreneurship & Business Development	Research	18	56	2	Ornee
	Project The Business Plan	Research	9	56	2	Ornee
		Subtotal		117	420	15
2	Ethics in Business & Professional Life	HRM	18	56	2	Goldiamond
	Management Accounting & Control	Internal Accounting	12	42	1,5	Voogt
	P 2 P Off campus workshop	Communication	12	42	1,5	Ornee
	Project Managing Customer & Employee Relations	Research	12	56	2	Witlam
		Subtotal		54	196	7
3	Strategic Cost Management	Internal Accounting	12	42	1,5	Voogt
	Treasury Management	Finance	18	56	2	Den Ouden
	External Reporting	External Accounting	18	56	2	Van der Hoeven
	Information Systems & Controls	Information	42	112	4	Oppelland
	Project Information Management	Research	9	42	1,5	Shah
		Subtotal		99	308	11
4	Strategic Financial Management	Internal Accounting	12	42	1,5	Voogt
	External Auditing Management	External Accounting	18	56	2	Leppink/ Herwig
	International Business Law	Information	12	42	1,5	Heutger
	International Corporate Taxes	Finance	12	42	1,5	Wurzer
	Controlling Profession	External Accounting	12	42	1,5	Schapink
	Project Accounting & Controlling	Research	18	56	2	Van der Hoeven
		Subtotal		84	280	10
5	Research Methods & Business Report Preparation	Research	6	28	1	Beltman
	Business report	Research	PM	448	16	Supervisor
		Subtotal		6	476	17
	Total programme		360	1680	60	

Annex 3: Expertise members audit panel and secretary

Prof. dr. H.F.D. Hassink RA, M.A., chair person

Professor Hassink has been asked to take a seat on the panel because of his extensive knowledge of the Economic higher education field. Through professional practice, Professor Hassink is also up-to-date on the latest developments in his specialization. Work experience and refresher courses ensure he is well-acquainted with the accreditation system. Professor Hassink has been individually briefed on the audit visit process, accreditation in higher education and NQA's mode of working.

Education:

1985 – 1990	Maastricht University: Business Economics
1990 – 1993	Maastricht University: PHD student
1990 – 1992	Maastricht University: Post-doctoral Study Registeraccountant
1992 – 2006	Various short training programmes and courses in the field of didactics and research skills
2005	Training leadership skills

Work experience:

1987 – to date	Maastricht University (consecutively, in part simultaneously): Student-assistant Assistant professor Business Economics Associate professor Business Economics Professor Business Economics, specialization Auditing Director post-doctoral Accountants- and Controllers Programme Chairman of the Examination Committee Business School Chairman of various committees Member of the faculty board Member of various evaluation committees
	- Compiler of various self-study courses with regard to audit visits and accreditations
	- Vice-dean for Education, School of Business and Economics
	- Member of the Supervisory Board, Rabobank Maastricht e.o. and chairman of the Audit Committee
1995 – 1997	Auditor at Audit Department Rabobank Group
1993 – 2005	Trainer/tutor for various (post-) doctoral en post-Higher Professional Education (HBO) study programmes in the field of management, accountancy and control
1990 – 2006	Author of numerous articles and papers (>50) (popular and scientific, national and international) on the theme of business economics, accounting and accountancy

Mr P. Sharman ACMA

Mr Sharman is primarily deployed due to his experience as in the field. He has been involved in developing practical application of integrated strategic planning, simulation modelling/budgeting/ forecasting and financial reporting. He conducted training for professional members of the Institute of Certified General Accountants of Ontario as well as the Institute of Certified Management Accountants of Ontario. Mr Sharman has been deeply involved with the development and deployment of Activity Based Costing, organization productivity improvement as a consultant. He has written and had published in excess of 60 articles on these subjects over the last 20 years. As President and CEO of

the Institute of Management Accountants he was deeply involved with the US based Financial Accounting Standards Board as well as the Securities and Exchange Commission on financial reporting matters. He was a member of the senior executives committee of the International Federation of Accountants (IFAC) until 2008 as well as a member of the International XBRL Advisory Committee until 2008. Furthermore he has been involved in benchmarked performance measurement with the American Productivity and Quality Centre (APQC). He was panel member of the previous audit of the Master of Accounting and Controlling in 2005; has knowledge of the accreditation system based on previous audit visits, has wide (international) knowledge of (higher) education and educational processes based on his qualifications and work experience.

Education:

Chartered Management Accountant (ACMA) from the British Chartered Institute of Management Accountants (CIMA)

Work Experience:

2010 to present Editor in Chief, journal of Cost Management, published by Thomson Reuters, New York, NY, USA
2010 to present Councillor for the City of Burlington and Region of Halton, Ontario, Canada (elected representative of municipal government)
2008 to present President, Focused Management Inc.
2004 to 2008 President and CEO, Institute of Management Accountants, New Jersey, USA
1988 to 2003 President, Focused Management Inc.
1970 to 1988 Various management accounting jobs in industry including controllership positions in Northern Telecom (later Nortel)

Mr J. Los AA/FB:

Mr Los is primarily deployed as a panel member due to his professional field expertise. In 2002 he was a member of the audit committee set by the HBO-raad which assessed among others the study programmes Fiscal Economics. Mr Los has knowledge of the accreditation system based on previous audit visits, has wide knowledge of higher education and educational processes based on his qualifications and work experience. He has been individually briefed on the audit visit process, accreditation in higher education and NQA's mode of working.

Education:

1960 Mulo-B
1962 Certificate in Bookkeeping
1964 MBA
1966 IBM system training course
1967 Mathematics for Economic Sciences
1971 SPD I and II
1975 Federation tax consultant
1975 Registered as Accountant administration consultant
1993 Registered as AA with certification authority
2000 Mediation training course via SRA Academy, registered as member NMI
2003 NMI certified mediator
2005 Forensic mediator
2007 Member of the Foundation Fiscal Mediators

2010 Registered in the Landelijk Register Gerechtelijke Deskundigen
Follows courses in the specialist fields of Accountancy, Fiscality and Mediation also within the scope of PE obligations

Work experience

1960 – 1965 Assistant Accountant Verenigde Accountantskantoren
1965 – 1969 Staff member Internal Accountants Services Koninklijke Nederlandsche Heidemaatschappij
1969 – 1975 Staff member Fiscal advice bureau Kantoor Eikelboom, co-author fiscal Kluwer- Editions
1975 – 1986 Owner Kantoor Eikelboom BV (AA-) Accountancy and (FB-)Fiscality
1987 – 1997 Partner with the Dijker-groep/Dijker van Dien/Coopers&Lybrand (Dijker van Dien), during the same time, member Executive Council and Chairman Trade Association AA
1997 – 2004 Independently established under the name Accountants+adviesgroep Los B.V. based in Amersfoort
2004 – to date Established as independent mediator under the name Los Mediation B.V. based in Amersfoort
2004 – to date Commissioner with a number of small/ medium-sized enterprises

Various:

1980 – 1985 Member of the exam committee AA
1980 – 1984 Member of the executive committee Dutch Order of Accountants Administration Consultants
1984 – 1990 Chairman NovAA
1990 – 1993 Member AA council, advisory body of the government
1980 – 1993 Member of the committees Maeijer and Geelhoed, that discussed the future of the Accountancy profession
Member DB several local/church executive boards
Vice-chairman SRA
Member supervisory board HEAO Arnhem
1990 – 2004 Chairman/advisor editorial board various Kluwer publications in the field of accountancy and fiscality
Secretary/treasurer Foundation Forensic Mediation
2000 – to date Member DB Chamber of Commerce Gooi-Eemland
2005 – 2007 Chairman SRA
2005 – to date Secretary/treasurer NMI
2007 – to date Secretary/treasurer Foundation Accountant Mediators
2007 – to date Member AB Chamber of Commerce Gooi- Eem- Flevoland; chairman financial committee
2007 – to date Treasurer KNBLO-NL
2009 – to date Chairman Complaints Committee NivRA-NOvAA

Mr R.R.P. Stigter

Mr Stigter is a student member of the audit team. This year he finished his Master in Accounting & Finance at the Erasmus University in Rotterdam after successfully completing his Bachelor degree in Accounting & Finance. Mr Stigter has student-related insight with regard to study load, educational procedures, facilities and quality control of study programmes within the relevant domain.

With a view to his age and preparatory training, Mr. Stigter may be taken to represent the primary target group of this study programme. He has been individually briefed about the audit process, accreditation in higher vocational education and NQA's manner of working.

Education:

1996 – 2002	Havo, N&T + Economics 1 & Biology, Spieringshoek in Schiedam
2004 – 2005	Half year, Modules, University of Luton, London, England
2002 – 2006	Bachelor, Business Economics, HES in Rotterdam
2006 – 2011	Master, Accounting & Finance, Erasmus University in Rotterdam

Work Experience:

2001 – 2003	TNT Post
2002 – 2008	V&W (Catering temporary employment agency)
2003 – 2008	Rent a Butler (Catering temporary employment agency)
2005	PriceWaterhouseCoopers (Accountants)
2006	CSR Academy (Advice bureau in the MVO sector)
2008	KPMG (BU Sustainability)
2009 – 2010	NExT Simulations (Provider of online change management simulations)
2011	Emprove (Advice bureau in the Inland Shipping sector)

Audit Panel member NQA: Ms drs. P. Göbel

Ms Göbel is deployed as NQA auditor. Apart from more than ten years' experience with audit visits in almost all sections of *HBO* [higher professional education], her auditor qualities are based on many years of assessment experience as well as having attended auditor courses at Lloyd's Register. She has worked in higher professional education for twenty years. Ms Göbel participated in the NVAO training for certified audit secretary.

Education:

1971 – 1976	Grade two teacher training: Dutch and English.
1976 – 1979	Utrecht University, Dutch Language and Literature.

Work Experience:

1980 – 1993	Lecturer of linguistic competence at <i>Saxion Hogeschool Enschede</i>
1987 – 1995	Student counsellor at <i>Saxion Hogeschool Enschede</i>
1994 – 1997	Director at <i>Saxion Hogeschool Enschede</i>
1997 – 2000	Project leader at <i>Saxion Hogeschool Enschede</i>
2000 – 2004	Policy advisor of Quality Assurance at <i>HBO-raad</i> [Netherlands Association of Professional Universities]
at present	NQA Auditor.

Annex 4: Program for the site visit

Day 1: 9 November 2011

Time	Subject	Participants (maximum 6)
09.15 – 09.30 hrs.	Welcome	Panel + Mrs. Dr C. van Halsema - dean Mr. Drs P.P.L.A. Baart RA - course manager
09.30 – 10.30 hrs.	Preparation on basis of Critical Self Reflection (content)	Panel
10.30 – 13.30 hrs.	Review programme material inclusive <u>lunch</u> : - Study material - Student material: by NQA selected business reports - Student material: products of students the Panel meet Day 2.	Panel
13.00 – 13.30 hrs.	Consultation MAAC community	Free entrance (inloop spreektijd)
13.30 – 14.30 hrs.	Preparation following review study material	Panel
14.30 – 15.15 hrs.	Block Content I Graduation	Supervisors/ tutors of selected business reports (see Appendix 1)
15.30 – 16.15 hrs.	Block Content II Alumni FT (via Skype) Alumni PT	Alumni from selected business reports (see Appendix 1) + Alumni: - Mr. Tenda Diza (MAACFT10) Skype - Mr. Paul Verhage (MAACPT8) - Ms Nina Rekolainen
16.30 – 17.15 hrs.	Block Content III Actual cohorts	Students from operational programmes: - Mr. Babajide Akinsanya - Ms Natasha Mwila Chansa (both MAACFT11) and - Mr. Ramandeep Singh - Ms Mary Coloma (both MAACPT10)
17.15 – 18.00 hrs.	Interview students about preconditions: standards 5, 6, 8, 10, 11, 12, 14 en 15.	Students from operational programmes: - Mr. Babajide Akinsanya - Ms Natasha Mwila Chansa (both MAACFT11) and - Mr. Ramandeep Singh - Ms Mary Coloma (both MAACPT10)

Day 2: 10 November 2011

Time	Subject	Participants (maximum 6)
08.30 – 09.00 hrs.	Tour of the building	Panel + Peter-Paul Baart
09.00 – 10.00 hrs.	Preparation/ review material CSR (preconditions)	Panel
10.00 – 10.45 hrs.	1 ^e interview programme management	Mrs Dr M.S. Menéndez - executive board Mrs Dr C. van Halsema – dean Mr Drs P.P.L.A. Baart RA - course manager
11.00 – 11.45 hrs.	Block Assurance	Examination Board ⁵ : - Prof. em Dr. Ir. Hans Oppelland, MAAC Advisory Board: - Prof. W. Hartman MCM RA - Drs. H. Steffers - Mr. R.A.M. van der Zwet RA - Prof Dr. H.B.A. Steens
12.00 – 13.00 hrs.	Lunch break + consultation / review material	Panel
13.00 – 13.45 hrs.	Discussion with lecturers	Representative group of lecturers: - Drs Gerard van den Hoeven - Prof em Dr Ir Hans Oppelland - Dr Ton Voogt - Jordi den Ouden mba
13.45 – 14.30 hrs.	Interview lecturers about preconditions: standards 8, 9, 10, 13 en 15.	Representative group of lecturers: - Drs Gerard van den Hoeven - Prof em Dr Ir Hans Oppelland - Dr Ton Voogt - Jordi den Ouden mba
14.45 – 15.30 hrs	Additional interviews where required	tba
15.30 – 17.00 hrs.	Evaluation session	Panel
17.00 – 17.30 hrs.	2 nd interview programme management, including wrap up	Programme management eventually completed with some lecturers

⁵ Test commission is incorporated in Examination Board

Annex 5: Documents examined

1. Objectives	Location
1.1 Domain specific frame of reference and final qualifications of the programme	N/A
1.2 Terms of Reference educational activities (*)	Policy plan MPC dated July 2011 (in Dutch)
1.3 Policy plan in relation to research Master Programmes (*)	Strategy plan Research and lectors: "Strengthening connections" (in Dutch)
2. Programme	
2.1 Schedule MAAC	Appendix
2.2 Module outlines MAAC programme	Appendix
2.3 List of textbooks including syllabi	Appendix
2.4 Handbooks and other literature (*)	See 2.3
2.5 Overview of contacts with the professional environment	See Advisory Board Members
2.6 Policy plan for students with a handicap (*)	Appendix
3. Personnel	
3.1 Personnel plan MPC (*)	
3.2 Contracted staff by name, position, size of contract, grade and speciality	Appendix
4. Facilities	
4.1 Facility plan (*)	
5. Quality	
5.1 Quality plan (*)	
5.2 Documents about review students and staff satisfaction	Appendix Alumni review, end evaluation MAACFT10 and Kompas MPC 2009
5.3 Summary of recent evaluations and relevant management information (*)	
5.4 Minutes of meetings of relevant boards and commissions (*)	Advisory Board
6. Assessments and final learning objectives achieved	
6.1 Representative sample of assessments (all formats) (*)	
6.2 List of all business reports of the last two years to assess final learning objectives achieved including grading form, final grade and evaluations from external advisors (1)	Appendix

(*) Available at visit Accreditation Panel

Annex 6: Summary theses

Below a summary of the students whose theses have been examined by the panel. According to NVAO's rules only student numbers are included.

Full time programme	
2009 - 2010	
MAACFT09	09077022
MAACFT09	09090843
MAACFT09	09090096
MAACFT09	09077049
MAACFT09	20054405
MAACFT09	09082476
MAACFT09	09082484
2010 - 2011	
MAACFT10	10097155
MAACFT10	10087753
MAACFT10	10097147
MAACFT10	10097171
MAACFT10	10087966
MAACFT10	10087915
Part time programme	
2007 - 2008	
MAACPT08	07088663
MAACPT08	7085982
MAACFT08	07085990
MAACPT08	07085923

Annex 7: Declaration of Comprehensiveness and Accuracy

Verklaring van volledigheid en correctheid van de informatie

Betreffende de visitatie van de Opleiding:

Accounting and Controlling

Instelling:

De Haagse Hogeschool / Academie voor Masters & Professional Courses

Visitatiedatum: 9 en 10 november 2011


Ondergetekende: *Dr. C. van Halbeek*

vertegenwoordigend het management van de genoemde opleiding,

in de functie van: *dean academie voor masters
& Professional Courses
Haagse Hogeschool*

verklaart hierbij dat alle informatie ten behoeve van de visitatie van de genoemde opleiding in volledigheid en correctheid ter beschikking wordt gesteld, *waaronder informatie over alternatieve afstudeerroutes die momenteel en/of gedurende de afgelopen 6 jaar (hebben) bestaan*, zodat het visitatiepanel tot een op juiste feiten gebaseerde oordeelsvorming kan komen.

Handtekening:



Datum:

19 okt 2011

048BA2011.01