



# Teaching and Examination Regulations Master's degree programmes ESE Academic year 2015-2016

- **Accounting, Auditing and Control**
- **Economics and Business**
- **Fiscal Economics**
- **Economics and Informatics**
- **Econometrics and Management Science**

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Intended learning outcomes of the programmes

# **Section 1 - General provisions**

## **Article 1 - Applicability of the regulations**

These regulations apply to the master's degree programmes Accounting, Auditing and Control, Economics and Business, Fiscal Economics, Economics and Informatics, and Econometrics and Management Science, hereinafter called: the programmes. The programmes are organised by the Erasmus School of Economics of the Erasmus University Rotterdam, hereinafter to be referred to as: the school.

## **Article 2 - Definitions**

In these regulations the following terms are understood to mean:

- a. the act: the Dutch Higher Education and Research Act;
- b. student: anyone enrolled with the university for attending courses and/or taking the examinations and exams for a programme; for the further application of these regulations this also includes people enrolled as course participants;
- c. course participant: anyone enrolled with the university solely for attending courses and/or taking examinations for a programme.
- d. pre-master programme: the whole of education units that students with an education that in the opinion of the Examination Board is not equal to the preparatory bachelor's programme follow with a view to obtaining an Admission Statement for the consecutive programme;
- e. transfer minor: the whole of education units set by the school that HBO students follows during their HBO degree programme with a view to obtaining an Admission Statement for the consecutive programme;
- f. study schedule: an overview of all education units with the associated credits per programme;
- g. credit: unit in which the full student workload is expressed, whereby one credit equals 28 hours of study (in accordance with the European Credit Transfer System - ECTS);
- h. course guide: contains all information about the education units that are taught at the school in a specific academic year;
- i. academic year: the period of time that coincides with the period established in article 29 of these regulations;
- j. Rules and Regulations: the guidelines and instructions from the Examination Board as meant in article 7.12b of the act;
- k. exam: the total of all education units passed by the student that entitles the student to a master's degree;
- l. education unit: an independent part of an exam, for instance a course, seminar or thesis;
- m. degree: a degree is awarded when the minimum number of credits for the exam of a programme has been obtained as required according to the Teaching and Examination Regulations;
- n. specialisation: the whole of education units with which a degree certificate can be obtained;
- o. degree certificate: documentary evidence that the exam has been passed, in accordance with article 7.11 subsection 2 of the act;



- p. examiner: the person who in accordance with article 7.12c of the act is authorised to hold examinations for the education unit concerned;
- q. examination: a written, oral or other test, including tutorials or a combination thereof, of the knowledge, understanding and skills of the student, as well as the assessment of the results of that test;
- r. tutorial: a practical exercise, as meant in article 7.13 of the act, in one of the following forms:
  - attending a seminar,
  - writing a thesis,
  - completing an internship,
  - or participating in another educational learning activity aimed at acquiring specific skills, like a Bachelor-1 or Bachelor-2 tutorial;
- s. resit: an examination scheduled in the examination period following the examination period of the last lecturing term of the academic year;
- t. lecturing term: the period of an education unit during which teaching is given. The lecturing term also includes the teaching-free period and possible holidays but not the examination period;
- u. examination period: the period during which examinations can be scheduled. The examination period of an education unit usually follows the associated lecturing term. At the end of all lecturing terms and associated examination periods an examination period is scheduled for all resits;
- v. Thesis Workflow: the digital thesis supervision and assessment system of the school;
- w. result: assessment of an education unit registered in OSIRIS;
- x. partial result: the assessment of an partial test that is not registered in OSIRIS;
- y. partial test: the examination taken during the lecturing term of an education unit, the assessment of which is taken into consideration for establishing the result of this education unit;
- z. bonus scheme: regulates the option to adjust the result upwards on account of extra achievements during a lecturing term.

### **Article 3 - Intended learning outcomes of the programmes**

1. The qualities regarding knowledge, insight and skills as meant in article 7.13 subsection 2c of the law that a student must have acquired upon completion of the programme, will be elaborated in the intended learning outcomes of the programme.
2. The intended learning outcomes of the programmes are included in the Appendix to these Teaching and Examination Regulations.

### **Article 4 - Full-time / part-time**

1. The Economics and Business, Fiscal Economics, Economics and Informatics and Econometrics and Management Science programmes are full-time programmes.
2. The Accounting, Auditing and Control programmes are both full-time and part-time programmes.
3. The pre-master programmes are full-time programmes. They have an enrolment period of up to two years.

### **Article 5 - The exams of the programmes**

In each of the programmes only the final exam as meant in article 7.10a of the Act, hereinafter called the exam, can be taken.

### **Article 6 - Student workload**

1. Each of the programmes has a student workload of 60 credits.
2. The student workload for education units is expressed in whole credits.



## Article 7 - Language of teaching and examinations

1. With due regard for the code of conduct adopted by the Executive Board of the Erasmus University Rotterdam, the language for Accounting, Auditing and Control, Economics and Business, Economics and Informatics, and Econometrics and Management Science programmes and examinations is English, while for the Fiscal Economics programme it is Dutch, unless the course guide specifies otherwise.
2. Participation in the educational programmes and examinations for the Accounting, Auditing and Control, Economics and Business, Economics and Informatics, and Econometrics and Management Science programmes requires a sufficient command of the English language. This requirement is met with when students:
  - a. are in possession of a pre-university education (Dutch VWO) certificate and the subject English has formed part of the exam to obtain that certificate; or
  - b. are in possession of a secondary education certificate, obtained from an institution for secondary education in one of the following countries: Australia, Canada (with the exception of Quebec), New Zealand, Ireland, the United Kingdom or the United States of America; or
  - c. are in possession of a school-leaving (Dutch HBO) certificate for four-year higher professional education and the subject English has formed part of the exam to obtain that certificate; or
  - d. have passed one of the following tests:
    - internet-based TOEFL with a score of 90 or higher;
    - IELTS with a score of 6.5 or higher.
3. Participation in the educational programmes and examinations for the Fiscal Economics programme requires a sufficient command of the Dutch language. This requirement is met with when students:
  - a. are in possession of a pre-university education (Dutch VWO) certificate and the subject Dutch has formed part of the examination to obtain that certificate; or
  - b. have passed the test 'Dutch as a Second Language, level two' (NT-2, Examination II).

## Section 2 - Admission to the programmes

### Article 8 - Admission to the master programmes

The following persons are admitted to the master programmes:

- a. persons who have passed the exam for one of the school's Bachelor's degree programmes mentioned below:
  - i Master Accounting, Auditing and Control:
    - Bachelor Economics and Business Economics
    - Bachelor Fiscal Economics
  - ii Master Economics and Business:
    - Bachelor Economics and Business Economics
    - Bachelor Fiscal Economics
    - Bachelor Economics and Informatics
    - Bachelor Econometrics and Operational Research
  - iii Master Fiscal Economics:
    - Bachelor Fiscal Economics
  - iv Master Economics and Informatics
    - Bachelor Economics and Informatics
  - v Master Econometrics and Management Science
    - Bachelor Econometrics and Operational Research;
- b. persons in possession of an Admission Statement issued for the academic year concerned by the Examination Board under a mandate from the Executive Board of the Erasmus University Rotterdam.



## Article 9 - Admission Statement

Eligible for an Admission Statement are:

1. persons who:
  - have successfully completed within two years a pre-master programme established by the school, or
  - are in possession of a certificate of a university bachelor's degree programme that in the judgement of the Examination Board is at least equal to the certificate as meant in article 8 under a, or
  - in the judgement of the Examination Board have otherwise shown suitability for following the programme, or
  - are in the possession of a certificate of a Dutch HBO bachelor's degree programme including a transfer minor,
2. and also:
  - a. have shown a sufficient command of the English language, or the Dutch language, as provided in article 7, and
  - b. for admission to the Economics and Business master programme has obtained a GMAT score as published on the website of the school. This requirement does not apply to students with another university economics degree or a bachelor's degree with a transfer minor, and for students who have completed a pre-master programme of the school.

## Artikel 9a – Admission to the pre-master programmes

1. The school offers the following pre-master programmes:
  - Pre-master Accounting, Auditing and Control
  - Pre-master Economics and Business
  - Deficiëntievakken Economics and Business voor BSc Bedrijfskunde/IBA (EUR)(in Dutch)
  - Pre-master Fiscale Economie (in Dutch)
  - Deficiëntievakken Fiscale Economie voor LLM Fiscaal Recht (EUR)(in Dutch)
  - Pre-Master Econometrics and Management Science.
2. Eligible for admission to one of the pre-master programmes mentioned in the previous subsection, are persons who are:
  - a. in possession of the certificate of a Dutch HBO or university bachelor's degree programme that in the judgment of the examination offers no direct admission to of the programmes, but does contain enough prior knowledge to successfully follow a pre-master programme, and also
  - b. meet the admission requirements with regard to mathematics, statistics and English, and possibly a grade point average of 7.5 or a GMAT score as published on the website of the school.
3. The study schedules and the admission requirements of the pre-master programmes, as published on the school's website, form an integral part of these Teaching and Examination Regulations.
4. The relevant articles of the Teaching and Examination Regulations Bachelor's degree programmes ESE apply to the education units of the pre-master programmes mentioned in subsection 1.

## Section 3 - Structure of the programmes

### Article 10 - Composition of the exam

1. The programmes offer the following specialisations:
  - Accounting, Auditing and Control
    - Accounting and Auditing (full-time)
    - Accounting and Auditing (part-time)
    - Accounting and Control
    - Accounting and Finance
  - Economics and Business
    - Behavioural Economics
    - Economics of Management and Organisation
    - Entrepreneurship and Strategy Economics
    - Financial Economics



- Health Economics
  - International Economics
  - Marketing
  - Policy Economics
  - Urban, Port and Transport Economics
  - Fiscal Economics
    - Fiscal Economics
  - Economics and Informatics
    - Computational Economics
    - Economics and ICT
  - Econometrics and Management Science
    - Econometrics
    - Operations Research and Quantitative Logistics
    - Quantitative Finance
    - Business Analytics and Quantitative Marketing
2. The exam of the programmes comprises the education units included in the study schedules with the stated student workload per specialisation. These study schedules form an integral part of these Teaching and Examination Regulations.
  3. The descriptions of the education units mentioned in the second subsection, included in the course guide, form an integral part of these Teaching and Examination Regulations.

#### **Article 11 - Stipulations for tutorials in the programmes**

1. The course guide lists the tutorials that are offered and their form.
2. In the lecturing term of a education unit that is concluded with a separate examination (excluding seminars and Tax Policy), assignments can be handed in or partial tests can be taken until at the latest one week before the examination takes place.
3. For the seminars and Tax Policy a 100% obligation to attend applies.
4. Theses have to be written individually on a subject from the specialisation concerned.

### **Section 4 - Taking examinations**

#### **Article 12 - Periods and frequency of examinations; examination schedule**

1. Twice per academic year examinations can be taken for the education units meant in article 10.
2. Contrary to the previous subsection tutorials and partial tests are offered only once a year.
3. Students can take written examinations for the programme for which they have been registered according to an examination schedule to be determined annually by the Examination Board.

#### **Article 13 - Provisions concerning registration for taking part in written examinations**

1. Only the student who has registered in time via OSIRIS for a written examination which he is entitled to, can take part in that examination.
2. The registration period runs from 35 to 7 days before the examination.
3. After the regular registration period has ended, registration with the ESSC is still possible until the penultimate week day prior to the examination. For this option €13.50 has to be paid per examination.
4. When an examination is nevertheless taken contrary to one of the previous subsections of this article, the result of the relevant examination can still be registered in OSIRIS, but only against payment of €20 in administrative charges at the ESC. This registration can only be made and paid for from the last but one working day up to and including the day the examination was taken. If the examination ends at a time when the Information Desk is closed, payment has to be made on the next working day.

#### **Article 14 - Form of the examinations**

1. Examinations for the programmes are in writing and/or oral and/or by tutorial exercise, unless the Programme Board decides otherwise.



2. Oral examinations can never determine more than 50% of the result of an education unit.
3. Seminar results can never be determined for 100% by a written examination.
4. Examinations have no multiple-choice questions.
5. If the Programme Board decides that the method of examination as meant in the previous subsections will be different, the Board informs students about this at the latest two months before the examination date.
6. Bonus schemes have to be submitted to the Programme Board for prior approval.
7. Within the available facilities the Erasmus University offers students with disabilities opportunities to take the examinations in ways that are as much as possible adjusted to their individual disabilities.

### **Article 15 - Oral examinations**

1. Oral examinations are always taken individually.
2. In principle, oral examinations are public.

## **Section 5 - Examination results**

### **Article 16 - Establishment, publication and registration of examination results; marking term**

1. Immediately after an oral examination the examiner determines the result in writing and presents the student with a signed copy.
2. The examiner establishes the result of a written examination as soon as possible and ensures that the result of that education unit is correctly submitted to the Exam Administration ESE at the latest three weeks after the day that the examination was taken (except for the periods when the Erasmus University is closed), on the understanding that in any case the result of the examination is known at the latest one week before the beginning of the resit period of the relevant specialisation. In the event of force majeure the Examination Board can deviate from these terms.
3. Each time that the term as meant in subsection 2 is exceeded, the Programme Board will charge a fine of €2,500 to the organisational unit responsible for the teaching and examination of the education unit concerned.
4. The Exam Administration ESE checks whether the marking term for the written examinations has been observed and informs the Examination Board in time when this term is exceeded.
5. The examiner establishes the result of a seminar as soon as possible and ensures that the result of that seminar is correctly submitted to the Exam Administration ESE at the latest three weeks after the lecturing term has ended (except for the periods when the Erasmus University is closed).
6. In good consultation, the examiner and a second assessor jointly determine the preliminary result 'fulfilled' for a thesis in the Thesis Workflow, at the latest three weeks after the student has submitted the final version (except for the periods when the Erasmus University is closed) and has completed the thesis-and-curriculum evaluation. Immediately following the graduation session the thesis supervisor and the second assessor in good consultation jointly determine the final grade for the thesis in the Thesis workflow.
7. The examiner determines partial results as soon as possible and ensures that these are published at the latest before the beginning of the written examination.
8. The examiner immediately and correctly informs the Exam Administration ESE about the result of an education unit.
9. The Exam Administration ESE ensures the correct entry into OSIRIS of the results of examinations, education units and examinations. Results from students without Admission Statement and not enrolled for programmes are invalid. The Exam Administration ESE also registers the certificates that have been awarded to students. No information about registered data is disclosed to any persons other than the student, the Examination Board, the Executive Board of the Erasmus University Rotterdam, de Study Advisors, the Student Counsellors and the Examinations Appeals Board, with the exception of data about awarded certificates. The provisions in the preceding sentence can be deviated from with permission from the student.
10. The involvement of the Exam Administration as meant in the previous subsections is without prejudice to what the Executive Board of the Erasmus University Rotterdam has determined on the matter.



11. In very exceptional cases the Examination Board can declare an examination invalid. In that case, the Examination Board in consultation with the responsible examiner(s) determines the date on which the new examination will be taken.

### **Article 17 - Term of validity**

1. Education units of the examination completed with sufficient results remain valid for three years.
2. The period of validity mentioned in subsection 1 also applies to exemptions granted and to education units taken elsewhere, calculated from the time that the Examination Board decided on this.
3. At the request of students the Examination Board can in exceptional cases extend the period of validity of an education unit completed with a sufficient result for a maximum of one year.
4. Partial results become void at the latest at the end of the academic year in which they have been obtained.

### **Article 18 - Right of inspection; inspection of old examination questions**

1. Within four weeks after the result of a written examination has been published, but at the latest one week before the resit, students are, on request, allowed to inspect their assessed work. The examiner can, with due regard for the provisions in the third subsection, make further arrangements for the tutorial implementation of this.
2. During the term mentioned in the first subsection all students are allowed, on request, to inspect the questions and assignments of a written examination, and if possible the standards on the basis of which the assessment has taken place.
3. The examiner may decide that inspection takes place at a fixed location and time and announces this at the latest two working days before the inspection. Students who have been unable to attend this inspection due to force majeure are offered another opportunity by the examiner.
4. If they so desire, students meant in the first subsection are given an opportunity to make copies (or to have copies made) of their assessed work against payment during the term mentioned in the first subsection or at a location and time to be determined by the examiner.
5. The examiner ensures that at the latest in week 5 of the lecturing term a model examination including indications of the answers that the examiner considers representative of the material to be studied, is made available to students.

## **Section 6 - Exemptions**

### **Article 19 - Exemptions from education units**

1. At the request of students, the Examination Board can grant exemptions from an education unit meant in article 10 on the basis of:
  - either a successfully completed education unit from another university programme in the Netherlands, provided that in the judgement of the Examination Board this unit is equal or comparable as regards content, student workload and level;
  - or a successfully completed education unit from a higher professional education programme in the Netherlands, with the exception of education units from the propaedeutic year, provided that in the judgement of the Examination Board this unit is equal or comparable as regards content, student workload and level;
  - or a successfully completed education unit from a higher education programme from outside the Netherlands, provided that in the judgement of the Examination Board this unit is equal or comparable as regards content, student workload and level;
2. The Examination Board asks the examiner(s) concerned for their advice before taking a decision.
3. In principle, no exemptions are granted for seminars and theses.
4. Education units can only be brought into one marked programme or specialisation. For the other programme(s) or specialisation(s) the education unit concerned is brought in as 'fulfilled'.
5. As an exception to subsections 3 and 4 a 32 cr thesis on a subject from two specialisations or programmes can be brought into both specialisations or programmes with grades worth 16 credits each. For writing said thesis a thesis supervisor needs to be sought for both specialisations or programmes, who both have to give permission for writing the thesis.





6. Education units for which an exemption or a 'fulfilled' has been granted can be brought into programmes or specialisations up to a maximum of 24 credits.

## **Section 7 - Exam results**

### **Article 20 - Periods and frequency of exams**

The master's exam is offered at least once a month. The specific dates are published on the Erasmus Students Service Centre website.

### **Article 21 - The determination of the result of the exam**

1. The Examination Board determines whether a student can be awarded a degree.
2. After all education units for the exam as meant in article 10 have been passed for each specialisation, the exam result is determined by the Examination Board, with observance of the Teaching and Examination Regulations of the programme and the Rules and Regulations of the Examination Board.
3. The result of the exam will not be determined for students who are admitted to one of the programmes pursuant to article 8 sub b, as long as they have not passed the to this programme access giving bachelor's exam or successfully completed the pre-master programme established by the Examination Board.

### **Article 22 - Degree**

1. Students who have passed the exam are awarded the degree of 'Master of Science in [programme name]' by the Executive Board of the erasmus University Rotterdam.
2. The degree awarded is stated on the certificate.

## **Section 8 - Student counseling**

### **Article 23 - Student counseling**

1. The Programme Board provides individual counseling for students enrolled in the programmes.
2. The Programme Board ensures that at the latest at the start of the education unit the lecturer responsible has published an overview of the lecturing and examination material in the course guide. The lecturer responsible has to indicate how the material for the education unit has been distributed across the lectures and tests (assignments, partial tests, examinations).
3. If books and/or workbooks are not yet available at the start of the education unit, the lecturer responsible makes a studiable alternative available in the first lecture.

## **Section 9 - Free master's exam**

### **Article 24 - Master's exam with a student-selected specialisation**

1. Subject to approval from the Examination Board students can compose their own specialisation from education units offered by the Erasmus University Rotterdam or other universities to which the master's exam for one of the programmes is attached.
2. The provisions of these Teaching and Examination Regulations similarly apply to a specialisation approved by the Examination Board as meant in the previous subsection.



## **Section 10 - Hardship clause**

### **Article 25 - Hardship clause**

In highly exceptional individual circumstances where application of one or more provisions from these Teaching and Examination Regulations would result in evidently unreasonable and/or unfair situations, the competent body can on the basis of a written and reasoned request from the person concerned deviate from said provision(s) in favour of the person concerned.

## **Section 11 - Right of appeal**

### **Article 26 - Right of appeal**

Decisions from Examination Boards and examiners can be appealed against to the Examinations Appeals Board under article 7.60 of the Act.

## **Section 12 - Concluding and implementation provisions**

### **Article 27 - Amendments**

1. Amendments to these regulations are determined by the Dean in separate decisions.
2. No amendments are made that apply to the current academic year, unless the interests of students would in all likelihood not be prejudiced as a result.
3. Furthermore, amendments cannot adversely influence decisions with respect to students taken by the Examination Board under these regulations.

### **Article 28 - Publication**

The Dean ensures proper publication of these regulations, of the Rules and Regulations laid down by the Examination Board and of amendments to these regulations.

### **Article 29 - Entry into force**

These regulations become effective on 29 augustus 2015 and remain valid up to and including 26 August 2016.

Thus laid down by order of the Dean of the Erasmus School of Economics on 2 July 2015.



## Appendix

### Intended learning outcomes of the programmes

#### Accounting, Auditing and Control

##### Knowledge and Understanding

###### 1 Subject-specific knowledge

*Students possess in-depth and systematic knowledge of Accounting, Auditing and Control.*

At the end of the Master's programme, Accounting, Auditing and Control students are able to:

- 1.1 Reproduce and interpret in-depth knowledge of a specialist subject within business economics, particularly accounting.
- 1.2 Reproduce and interpret in-depth knowledge of advanced theories within business economics and understanding of associated instruments.
- 1.3 Use their knowledge to develop or apply new ideas within their field of specialisation.

###### 2 Ability to analyse and explain

*Students analyse and explain complex phenomena and issues in the economics of government and business by using their knowledge of the theories and methods of economics and business economics and, in doing so, are critical and creative.*

At the end of the Master's programme, Accounting, Auditing and Control students are able to:

- 2.1 Apply new concepts, theories, research methods and techniques to complex and current issues of a (business) economics nature.
- 2.2 Analyse, explain, evaluate and advise about business and economic policies pursued by companies, governments and institutions based on in-depth knowledge and creative insight.
- 2.3 Analyse current issues from several perspectives and then redefine and explain them based on the tension between those different perspectives and interests.

##### Applying Knowledge and Understanding

###### 3 Formulating a goal and defining a problem statement

*Students formulate problem statements and research questions based on scientific concepts and theories.*

At the end of the Master's programme, Accounting, Auditing and Control students are able to:

- 3.1 Outline and define a problem statement within their field of specialisation and motivate the choices based on up-to-date scientific and social insights.
- 3.2 Specify, formulate and operationalise research questions in a systematic, valid and reliable manner.

###### 4 Choosing a research set-up and method

*Students select a research set-up appropriate to the research question. They select or create one or more suitable methods for data collection and analysis.*

At the end of the Master's programme, Accounting, Auditing and Control students are able to:

- 4.1 Select, use and critically evaluate relevant and modern research methods.
- 4.2 Find and efficiently and effectively use databases for data collection.

##### Making judgements

###### 5 Formulating conclusions and recommendations

*Students formulate clear conclusions and recommendations based on research and, in doing so, behave as creative professionals.*

At the end of the Master's programme, Accounting, Auditing and Control students are able to:



- 5.1 Clearly formulate conclusions and recommendations, sufficiently taking into account premises, basic assumptions and the limitations and possibilities of the chosen methodology.
- 5.2 Estimate the effects of policy recommendations based on reason.
- 5.3 Convert conclusions into realistic recommendations based on creativity, originality and good insight into social and scientific standards and values.

## **6 Interpretation frameworks**

*Students use different interpretation frameworks in making statements about reality.*

At the end of the Master's programme, Accounting, Auditing and Control students are able to:

- 6.1 Redesign the research methods if a field of tension arises between various interpretation frameworks.

## **7 Reflection**

*Students evaluate their ideas for internal consistency, empirical validity and strength, and make adaptations if necessary.*

At the end of the Master's programme, Accounting, Auditing and Control students are able to:

- 7.1 Continuously examine their own views and choices based on (new) scientific, social and ethical insights.

## **Communication**

### **8 Communicating**

*Students communicate effectively and at a high level, both in writing and verbally, with people and groups of a diverse nature.*

At the end of the Master's programme, Accounting, Auditing and Control students are able to:

- 8.1 Present complex research, research results and policy recommendations both in writing and in verbal form in an objective way and tailored to the knowledge, preferences and interests of the audience.

## **Learning skills**

### **9 Self-direction**

*Students demonstrate self-direction and originality in dealing with and resolving problems in the field of study.*

At the end of the Master's programme, Accounting, Auditing and Control students are able to:

- 9.1 Independently stay up-to-date on developments in the field and possess the ability to learn and attitude required for continued education at a very high level.
- 9.2 Take decisions in complex and unpredictable situations of a business economics nature.



## Economics and Business

### Knowledge and understanding

#### 1 Subject-specific knowledge

*Students possess in-depth and systematic knowledge of an area within economics and business.*

At the end of the Master's programme, students are able to:

- 1.1 Reproduce and interpret in-depth knowledge of a specialist subject within economics and business economics.
- 1.2 Reproduce and interpret in-depth knowledge of advanced theories within economics and business and understanding of associated instruments.
- 1.3 Use their knowledge to develop or apply new ideas within their field of specialisation.

#### 2 Ability to analyse and explain

*Students analyse and explain complex phenomena and issues in the economics of government and business by using their knowledge of the theories and methods of economics and business economics and, in doing so, are critical and creative.*

At the end of the Master's programme, students are able to:

- 2.1 Apply new concepts, theories, research methods and techniques of economics and business to complex and current issues of a (business) economics nature.
- 2.2 Analyse, explain, evaluate and advise about business and economic policy pursued by companies, governments and institutions based on in-depth knowledge and creative insight.
- 2.3 Analyse current issues from several perspectives and then redefine and explain them based on the tension between those different perspectives and interests.

### Applying knowledge and understanding

#### 3 Formulating a goal and defining a problem statement

*Students formulate problem statements and research questions based on scientific concepts and theories.*

At the end of the Master's programme, students are able to:

- 3.1 Outline and define a problem statement within their field of specialisation and motivate the choices based on up-to-date scientific and social insights.
- 3.2 Specify, formulate and operationalise research questions in a systematic, valid and reliable manner.

#### 4 Choosing a research set-up and method

*Students select a research set-up appropriate to the research question. They select or create one or more suitable methods for data collection and analysis.*

At the end of the Master's programme, students are able to:

- 4.1 Select, use and critically evaluate relevant and modern research methods.
- 4.2 Find and efficiently and effectively use databases for data collection.

### Making judgements

#### 5 Formulating conclusions and recommendations

*Students formulate clear conclusions and recommendations based on research and, in doing so, behave as creative professionals.*

At the end of the Master's programme, students are able to:

- 5.1 Clearly formulate conclusions and recommendations, sufficiently taking into account premises, basic assumptions and the limitations and possibilities of the chosen methodology.
- 5.2 Estimate the effects of policy recommendations based on reason.
- 5.3 Convert conclusions into realistic recommendations based on creativity, originality and good insight into social and scientific standards and values.



## **6 Interpretation frameworks**

*Students use different interpretation frameworks in making statements about reality.*

At the end of the Master's programme, students are able to:

6.1 Redesign the research methods if a field of tension arises between various interpretation frameworks.

## **7 Reflection**

*Students evaluate their ideas for internal consistency, empirical validity and strength and make adaptations if necessary.*

At the end of the Master's programme, students are able to:

7.1 Continuously examine their own views and choices based on (new) scientific, social and ethical insights.

## **Communication**

### **8 Communicating**

*Students communicate effectively and at a high level, both in writing and verbally, with people and groups of a diverse nature.*

At the end of the Master's programme, students are able to:

8.1 Present complex research, research results and policy recommendations both in writing and in verbal form in an objective way and tailored to the knowledge, preferences and interests of the audience.

## **Learning skills**

### **9 Self-direction**

*Students demonstrate self-direction and originality in dealing with and resolving problems in the field of study.*

At the end of the Master's programme, students are able to:

9.1 Independently stay up-to-date on developments in the field and possess the ability to learn and the attitude required for continued education at a very high level.

9.2 Take decisions in complex and unpredictable situations of a (business) economics nature.



## Fiscale Economie [only in Dutch available]

### Kennis en inzicht

#### 1 Vakspecifieke kennis

*Studenten beschikken over diepgaande kennis van de voornaamste economische theorieën in het algemeen en de overheidsfinanciën in het bijzonder, en van het belastingrecht en belastingstelsels.*

Studenten zijn aan het einde van de masterfase in staat tot het:

- 1.1 Weergeven en interpreteren van diepgaande kennis van een specialistisch onderwerp binnen het belastingrecht in relatie tot de bedrijfseconomie en de economie, in het bijzonder de overheidsfinanciën.
- 1.2 Weergeven en interpreteren van fiscaal-economische implicaties van (wijzigende) wetgeving en jurisprudentie op het handelen van overheid, bedrijfsleven en particulieren, in zowel nationale als internationale context.
- 1.3 Ontwikkelen en/of toepassen, op basis van hun verworven diepgaande kennis, van nieuwe stelsels en concepten (op een deelterrein) binnen de fiscale economie.

#### 2 Vermogen tot analyseren en verklaren

*Studenten onderkennen de relatie tussen wetenschap en samenleving en zijn in staat de relatie tussen economie, belastingrecht en samenleving te analyseren. Zij hebben voldoende vaardigheid in toepassing en interpretatie van fiscale wetgeving en jurisprudentie mede in hun maatschappelijke en in het bijzonder (sociaal-) economische samenhang.*

Studenten zijn aan het einde van de masterfase in staat tot het:

- 2.1 Toepassen van het geldende belastingrecht onder complexe en onzekere omstandigheden. Analyseren van gewijzigde wetgeving en jurisprudentie en het zo nodig conceptualiseren en concretiseren van wenselijk belastingrecht vanuit (bedrijfs-)economische concepten en theorieën.
- 2.2 Analyseren, verklaren en beoordelen van het gevoerde fiscaal-economische beleid van bedrijven, overheden en organisaties op basis van diepgaande kennis en creatief vermogen.
- 2.3 Analyseren van actuele fiscale en economische vraagstukken vanuit verschillende invalshoeken en deze vervolgens herdefiniëren en verklaren vanuit de spanning tussen die verschillende invalshoeken en belangen.

### Toepassen kennis en inzicht

#### 3 Formulering van doelstelling en probleemstelling

*Studenten formuleren een (fiscaal-)economische probleemstelling uitgaande van wetenschappelijke concepten en theorieën.*

Studenten zijn aan het einde van de masterfase in staat tot het:

- 3.1 Afbakenen en definiëren van een probleemstelling op het terrein van de fiscale economie, en legitimering daarvan vanuit wetenschappelijke of maatschappelijke actualiteit.
- 3.2 Concretiseren, formuleren en operationaliseren van onderzoeksvragen op systematische en valide wijze.

#### 4 Keuze van onderzoeksopzet en onderzoeksmethode

*Studenten kiezen een onderzoeksopzet die aansluit bij hun vraagstelling. Zij kiezen of creëren een of meer geschikte methoden om data te verzamelen en te analyseren.*

Studenten zijn aan het einde van de masterfase in staat tot het:

- 4.1 Selecteren, gebruiken en kritische evalueren van relevante en moderne kwalitatieve en/of kwantitatieve onderzoeksmethoden.
- 4.2 Opsporen en efficiënt en effectief gebruiken van databanken ten behoeve van gegevensverzameling.

### Oordeelsvorming

#### 5 Formulering van conclusies en aanbevelingen



*Studenten formuleren heldere conclusies en aanbevelingen vanuit onderzoek en tonen zich daarbij creatieve en originele professionals.*

Studenten zijn aan het einde van de masterfase in staat tot het:

- 5.1 Helder formuleren van conclusies en aanbevelingen, waarbij afdoende rekening wordt gehouden met vooronderstellingen, uitgangspunten en beperkingen en mogelijkheden van de gekozen methodologie.
- 5.2 Beredeneerd inschatten van de effecten van beleidsaanbevelingen.
- 5.3 Omvormen van conclusies tot realistische aanbevelingen vanuit creativiteit, originaliteit en een goed inzicht in maatschappelijke en wetenschappelijke waarden en normen.

## **6 Interpretatiekaders**

*Studenten gebruiken verschillende interpretatiekaders bij het doen van uitspraken over de werkelijkheid.*

Studenten zijn aan het einde van de masterfase in staat tot het:

- 6.1 Herontwerpen van de onderzoeksmethoden als een spanningsveld tussen verschillende interpretatiekaders is ontstaan.

## **7 Reflectie**

*Studenten beoordelen hun denkbeelden op hun interne consistentie, empirische validiteit en kracht en stellen deze desgewenst bij.*

Studenten zijn aan het einde van de masterfase in staat tot het:

- 7.1 Blijvend onderzoeken van eigen zienswijzen in het licht van (nieuwe) wetenschappelijke, maatschappelijke en ethische inzichten.

## **Communicatie**

### **8 Communiceren**

*Studenten communiceren effectief en op hoog niveau schriftelijk en mondeling met personen en groepen van uiteenlopende aard over fiscaal economische vraagstukken.*

Studenten zijn aan het einde van de masterfase in staat tot het:

- 8.1 Presenteren van complex onderzoek, onderzoeksresultaten en beleidsadviezen in zowel schriftelijke als mondelinge vorm, toegesneden op de kennis, interesses en belangen van het publiek.

## **Leervaardigheden**

### **9 Zelfsturing**

*Studenten tonen zelfsturing en originaliteit in het omgaan met actuele ontwikkelingen in hun vakgebied.*

Studenten zijn aan het einde van de masterfase in staat tot het:

- 9.1 Zelfstandig bijhouden van de ontwikkeling in het vakgebied, met de leervaardigheid en de instelling nodig voor een vervolgopleiding op zeer hoog niveau.
- 9.2 Nemen van beslissingen in complexe en onvoorspelbare situaties van fiscaal-economische aard.





## **Economics and Informatics**

Please refer to the TER Master's degree programmes ESE 2014-2015



## Econometrics and Management Science

### Knowledge and understanding

#### 1 Subject-specific knowledge

*Students possess in-depth and systematic knowledge of an area within econometrics or management science.*

At the end of the Master's programme, students are able to:

- 1.1 Master in-depth knowledge of theories and applications in a specialisation in econometrics or management science.
- 1.2 Master advanced methods in econometrics or management science and skilfully implement and use the associated techniques.

#### 2 Ability to analyse and explain

*Students analyse and systematically explain complex phenomena and research questions in the economics of government and business by using their knowledge of economic theories and methodology of econometrics and management science and, in doing so, are critical and creative.*

At the end of the Master's programme, students are able to:

- 2.1 Apply new concepts, theories, research techniques and research methods within econometrics and management science to complex and current issues of a (business) economics nature.
- 2.2 Analyse, explain, evaluate and advise about business and economic policy pursued by companies, government and institutions based on in-depth knowledge and creative insight.
- 2.3 Analyse current issues from several perspectives and explicitly formulate the research methodology relating to these perspectives.

### Applying knowledge and understanding

#### 3 Formulating a goal and defining a problem statement

*Students formulate research questions based on scientific concepts and theories.*

At the end of the Master's programme, students are able to:

- 3.1 Outline and define relevant research questions within the field of specialisation and motivate the choices based on up-to-date scientific and social insights.
- 3.2 Specify, formulate and operationalise research questions in a systematic, valid and reliable manner.

#### 4 Choosing a research set-up

*Students select a research set-up appropriate to the research question.*

At the end of the Master's programme, students are able to:

- 4.1 Select, develop and use relevant and up-to-date research methods.
- 4.2 Find and efficiently and effectively use databases for data collection.

#### 5 Choosing a research method

*Students select or create one or more suitable methods for data collection and processing.*

At the end of the Master's programme, students are able to:

- 5.1 Critically evaluate and apply up-to-date quantitative analysis methods.
- 5.2 Develop and motivate new methods and models.

### Making judgements

#### 6 Formulating conclusions and recommendations

*Students formulate clear conclusions and recommendations based on research and, in doing so, behave as creative professionals.*

At the end of the Master's programme, students are able to:



- 6.1 Clearly formulate conclusions and recommendations, sufficiently taking into account premises, basic assumptions and the limitations and possibilities of the chosen methodology.
- 6.2 Estimate the effects of policy recommendations, supported by quantitative analysis and intrinsic understanding of the research questions.
- 6.3 Convert conclusions into realistic recommendations based on creativity and good insight into social and scientific standards and values.

### **7 Interpretation frameworks**

*Students use different interpretation frameworks in making statements about reality.*

At the end of the Master's programme, students are able to:

- 7.1 Redesign the research if needed for correct and objective interpretation frameworks.
- 7.2 Compare research methods in relation to economic theory and practice.

### **8 Reflection**

*Students evaluate their ideas for internal consistency, empirical validity and strength and make adaptations if necessary.*

At the end of the Master's programme, students are able to:

- 8.1 Continuously examine their own views and choices in research based on (new) scientific, social and ethical insights.

## **Communication**

### **9 Communicating**

*Students communicate effectively and at a high level, both in writing and verbally, with people and groups of a diverse nature.*

At the end of the Master's programme, students are able to:

- 9.1 Present complex research, research results and policy recommendations both in writing and in verbal form in an objective way and tailored to the knowledge, preferences and interests of the audience.

## **Learning skills**

### **10 Self-direction**

*Students demonstrate self-direction and originality in dealing with and resolving problems in the field of study.*

At the end of the Master's programme, students are able to:

- 10.1 Independently stay up-to-date on developments in the field.
- 10.2 Take responsible decisions in complex and unpredictable situations of a (business) economics nature.