



# **EDUCATION AND EXAMINATION REGULATIONS**

**2021-2022**

**International Executive Master of Auditing**

**Maastricht University  
Vrije Universiteit Amsterdam**

**1 September 2021**

## **Introduction**

These are the Education and Examination Regulations 2021-2022 for the International Executive Master of Auditing, offered by Maastricht University and Vrije Universiteit Amsterdam.

These regulations have been approved for the academic year 2021-2022 by the Board of Examiners of the International Executive Master of Auditing and adopted by the deans of the School of Business and Economics of Maastricht University and the School of Business and Economics of Vrije Universiteit Amsterdam.

The Education and Examination Regulations 2021-2022 are based on the standards laid down in the Dutch Higher Education & Research Act (WHW), and the accreditation requirements of the accrediting bodies of Maastricht University and Vrije Universiteit Amsterdam.

# **International Executive Master of Auditing Education and Examination Regulations 2021-2022**

## **Chapter I - General**

### *Art. 1 - Applicability*

#### 1. Objective scope

These regulations are applicable to the educational program and examinations of the International Executive Master of Auditing.

#### 2. Subjective scope

These regulations apply to all students enrolled in the International Executive Master of Auditing at Maastricht University (MU) and Vrije Universiteit Amsterdam (VU) in the academic year of 2021-2022.

#### 3. Scope limitation

The scope of these regulations is limited to the education and examinations of the core program, the Dutch country specific program and the thesis module, as laid down in article 5 of these regulations.

#### 4. Authoritative scope

In case of discrepancies with oral or written disclosures either from the IEMA Board or from the Board of Examiners regarding the objective scope of these regulations, these regulations shall prevail.

### *Art. 2 - Definition of terms*

For the purpose of these International Executive Master of Auditing Education and Examination Regulations, the following terms shall have the following meaning.

- Board of Examiners: the Board established in conformity with article 7.12 WHW.
- Chartered Accountant: auditor license offered by the Institute of Chartered Accountants England and Wales.
- Certified Public Accountant: auditor license offered by the Institute of Certified Public Accountants in the United States.
- Core Course: an educational unit of the International Executive Master of Auditing program preparing for the master of international auditing degree.
- Country-specific Course: an educational unit of the International Executive Master of Auditing program preparing for (the theoretical part of) a professional auditing license.
- Country-specific Module: a coherent set of country-specific courses of the International Executive Master of Auditing program preparing for (the theoretical part of) a professional auditing license.
- Course: an educational unit of the International Executive Master of Auditing program.
- Course coordinator: the designated person responsible for the course.

- Credit: within the European Credit Transfer System (ECTS), one credit represents a study load of 28 hours of study in conformity with article 7.4 WHW.
- Core Exam: the final exam of the International Executive Master of Auditing leading to the master of international auditing degree.
- Country Specific Exam: the final exam of the International Executive Master of Auditing leading to a theoretical certificate of a professional auditing license.
- Education Committee: the committee established in conformity with the WHW.
- Examination Appeal Board (College van Beroep voor de Examens): The Boards at the VU Amsterdam or Maastricht University that handle appeals against decisions of the Board of Examiners.
- FSU: Florida State University, a US institution of higher education.
- IEMA: International Executive Master of Auditing, an executive master program leading to a master of international auditing degree and, if applicable, a theoretical certificate of a professional auditing license.
- IEMA Board: The management of the International Executive Master of Auditing.
- IEMA Supervisory Board: The Board responsible for overseeing and advising the IEMA Board.
- Master of International Auditing: degree awarded to a student after completing the International Executive Master of Auditing
- MU: Maastricht University, an institution of higher education according to article 1.8 paragraph 1 WHW.
- Program (or study program): the IEMA program referred to in Chapter II, Article 5 of these regulations.
- Registered Accountant: auditor license offered by the Netherlands Professional Body of Accountants.
- Seminar: a temporal unit comprising 2 weeks of full-time education.
- Student: person enrolled in the IEMA program for the purpose of participation in education and taking part in examinations
- Study year: a study year starts once a year and is composed of three seminars.
- Study material: literature, hardware, software and other sources of information made available to the student for educational purposes.
- Subject examination: a part of the exam leading to the master of international auditing degree and/or the theoretical certificate of a professional auditing license.
- VU: Vrije Universiteit Amsterdam, an institution of higher education according to article 1.8 paragraph 1 WHW.
- WHW: abbreviation referring to the Dutch Higher Education and Research Act (Stb. 1992, 593).

### *Art. 3 - Board of Examiners*

The Board of Examiners consists of at least one member with a connection to MU, at least one member with a connection to VU, at least one member who serves in the IEMA program as a coordinator or lecturer, and at least one independent member. Members of the IEMA Board or the IEMA Supervisory Board cannot serve on the Board of Examiners. The Board of Examiners is responsible for the tasks as specified in the Education and Examination Regulations. Members of the Board of Examiners are appointed by the deans of both VU and MU (for a designated period). The Board of Examiners appoints a chair. In case of an evenly split vote, the chair may cast a deciding vote.

### *Art. 4 - Education Committee*

The Education Committee has a minimum of two and a maximum of eight members and consists of equal numbers of student representatives and staff representatives. The Education Committee is responsible for advising the Board of Examiners about the Education and Examination Rules, advising the Board of Examiners about the application of the Education and Examination Rules, advising management about the educational aspects of IEMA and evaluating the IEMA educational program. Members of the Education Committee are appointed by the IEMA Board (for a designated period). The Education Committee meets at least once a year.

## **Chapter II - Study program**

### *Art. 5 - Study program*

1. The curriculum of the International Executive Master of Auditing consists of the core program, country specific programs and a thesis module.

#### 2. Core program

- a. The core program consists of 60 credits. The core program consists of the following courses (ECTS between brackets):
  - Audit and Assurance (16 ECTS)
  - Financial Accounting (12 ECTS)
  - Internal Control and Accounting Information Systems (15 ECTS)
  - Financial Management (3 ECTS)
  - Management Accounting & Control (4 ECTS)
  - Strategy, Leadership & Organization (2 ECTS)
  - Behavior, Ethics & Decision-Making (2 ECTS)
  - Corporate Governance (3 ECTS)
  - International Practice (3 ECTS)
- b. All courses of the core program are at advanced and practice-oriented level. Specific requirements of each course are included in the course manual of each course. Each course will be examined by a subject examination.
- c. For each course the following applies:
  - Students have to attend at least 80% of all lectures, during each lecture the attendance list has to be signed by the student.
  - Students have to hand in at least 75% of the cases for those courses that include casework (these cases have to be valued with at least "sufficient").
  - In case students do not fulfill these requirements, they can be excluded from the exams.

### 3. Country specific program

- a. The country specific program consists of one country specific module.
- b. IEMA offers three country-specific modules: a country-specific module The Netherlands, a country-specific module United States and a country-specific module United Kingdom.
- c. The country-specific module The Netherlands prepares for (the theoretical part of) the professional auditing license Registered Accountant.
  - i. The Country-specific module consists of 30 credits and includes the following courses (ECTS between brackets):
    - Audit and Assurance (4 ECTS)
    - Financial Accounting (2 ECTS)
    - Internal Control and Accounting Information Systems (3 ECTS)
    - Dutch Tax Law (11 ECTS)
    - Dutch Law (10 ECTS)
  - ii. For each course the following applies:
    - Students have to attend at least 80% of all lectures, during each lecture the attendance list has to be signed by the student.
    - Students have to hand in at least 75% of the cases for those courses that include casework (these cases have to be valued with at least "sufficient").
    - In case students do not fulfill these requirements, they can be excluded from the exams.
- d. The country-specific module Unites States prepares for (the theoretical part of) being a Certified Public Accountant for the state Florida.
  - i. The Country-specific module is organized in cooperation with the Florida State University and includes the following courses:
    - US Tax Law
    - US Business Law
    - Financial Accounting based on US GAAP.
  - ii. Specific requirements of each course are included in the course manual of each course provided by the Florida State University.
  - iii. For each of these courses the Education and Examination Regulations of FSU apply.
- e. The country-specific module United Kingdom prepares for (the theoretical part of) the professional auditing license Chartered Accountant.
  - i. The Country-specific module is organized in cooperation with Kaplan Financial Ltd and includes the following courses:
    - ICAEW Knowledge Level
      - UK Law (3 tuition days)
      - Principles of Taxation (6 tuition days)
    - ICAEW Professional Level
      - Audit and Assurance (for UK specifics: 6 tuition days)
      - Financial Accounting and Reporting (for UK specifics: 12 tuition days)
      - Tax Compliance (11 tuition days)
      - Business Planning: Taxation (10 tuition days)
    - ICAEW Advanced Level (26 tuition days)
      - Corporate Reporting
      - Strategic Business Management
      - Case Study: Integrated and Advanced
  - ii. Specific requirements of each course are included in the course manual of each course provided by Kaplan Financial Ltd.
  - iii. For each of these courses the Education and Examination Regulations of Kaplan Financial Ltd. apply.

#### 4. Thesis Module

In case a student does not opt for a country-specific module, he or she needs to complete the IEMA program by writing a thesis of 10 credits. The guidelines for the thesis are included in a separate document titled: Thesis Guide IEMA.

#### 5. Language

Teaching and examinations are conducted in English for the entire IEMA program.

### **Chapter III - Subject Examination and Exam Requirements**

#### *Art. 6 - Examination*

##### 1. Subject examination

Subject examinations will be conducted orally, in writing, or otherwise as announced in the course manual, without prejudice to the Board of Examiners' competence to determine otherwise in exceptional cases.

##### 2. Written examination

For every written examination, an assessment norm will be determined. The points to be earned are stated on the examination paper.

##### 3. Oral examination

All oral examinations are conducted by 2 examiners. For every oral examination an assessment norm will be determined and made available by the examiners. The examiners will draw up a summary report of the oral examination, which includes the grade.

#### *Art. 7 - Assessment and publication of examination results*

##### 1. Written subject examination

Written subject examination in any form will be assessed and graded by an examiner appointed by the IEMA Board. A list of appointed examiners will annually be assessed by the Board of Examiners.

##### 2. Oral subject examination

Oral subject examinations will be assessed and graded by an examiner appointed by the IEMA Board. The student will receive a written transcript of this assessment on which the grade is also stated.

##### 3. Scale

Grades are given on a scale from 0 to 10. The grading scale from 0 to 10, as applied by IEMA, is to be interpreted as follows:

- 10 Outstanding, excellent performance;
- 9 Very good, far above the average standard with minimum errors or shortcomings;
- 8 Good, above the average standard and generally sound work with a number of notable errors or shortcomings;
- 7 More than satisfactory, fair but with significant errors or shortcomings;
- 6 Satisfactory, performance meets the minimum criteria;
- 5 Almost satisfactory, performance just below the minimum criteria;
- 4 Unsatisfactory, performance clearly below the minimum criteria;
- 3 Very unsatisfactory, performance far below the minimum criteria;
- 2 Poor, performance is poor
- 1 Very poor, performance is very poor
- 0 Fail – use is at the discretion of the Board of Examiners.

#### 4. Publication

Grades will be published within 30 working days (according to the Dutch calendar) after examination date.

#### *Art. 8 - Awarding credits*

##### 1. Awarding credits

The number of credits representing the full study load of a course will only be awarded in full. It is not possible to award part of the credits.

##### 2. Requirements

Credits are awarded by decision of the Board of Examiners upon the students' fulfillment of all requirements for a course by obtaining at least a mark 6, on a 1 to 10 scale.

#### *Art. 9 - Validity*

##### 1. Subject examination results

Positive subject examination results remain valid for a period of six years, without prejudice to the competency of the Board of Examiners to extend this period.

##### 2. Partial subject examination results

Positive results of separately registered elements of subject examination will remain valid for as long as the student has not completed the study program, with a maximum validity of six years, unless stated otherwise in the course manual, without prejudice to the competency of the Board of Examiners to extend this period.

##### 3. Validity of country specific courses

The validity of courses can differ for country specific courses. These are available in separate documents, which students can request with the corresponding institution as per article 5 sub 3 of these Education and Examination Regulations.

#### *Art. 10 - Right of inspection*

##### 1. Right of inspection

The right of inspection comprises that, within 20 working days after the publication date, students will be given the opportunity to inspect:

- their assessed written subject examination or written part of a subject examination;
- the questions and assignments posed; and
- the norms applicable to the assessment thereof.

##### 2. Executive authority

The course coordinator will provide for the opportunity mentioned in paragraph 1 of article 10 of these regulations and with regards thereto will timely announce the details regarding time, date, location and identification of the student.

##### 3. Unforeseen circumstances

Within the given period of time, a student will be given a second opportunity to exercise the right of inspection, provided that the student can demonstrate the inability to exercise this right in the first instance due to circumstances beyond the students' control.

##### 4. Comments on the exam

Comments regarding written subject examinations with open or closed questions or parts thereof have to be submitted to the course coordinator within five working days after the examination in order for them to be reviewed.



## 5. Complaints about examination result

Complaints regarding the examination result have to be submitted in writing to the course coordinator on the day of the inspection or within maximum 20 working days after the result has been published. A complaint has to be substantiated with facts in order to be reviewed. The course coordinator will respond to complaints within 10 working days after receipt of the complaint.

### *Art. 11 - Objection*

#### 1.

In case there cannot be reached an agreement between the student and the course coordinator or in case the student does not agree with the decision from the course coordinator on the complaint, the student may submit an objection to the Board of Examiners (BoE) within 30 working days after the publication date. The objection has to be lodged by e-mail at [boe-iema-sbe@maastrichtuniversity.nl](mailto:boe-iema-sbe@maastrichtuniversity.nl). The student will receive a ruling within 60 working days after the objection has been lodged and acknowledged.

#### 2.

In case of an objection against the decision of a course coordinator who serves as a member of the Board of Examiners, this Board of Examiners' member will abstain from any involvement in the objection procedure.

### *Art. 12 - Exemptions*

#### 1. Authority

The Board of Examiners is authorized to grant full or partial exemption from a particular subject examination, provided that the student can demonstrate the successful completion of substitutable subject examinations at an institution of higher education or the acquisition of appropriate skills elsewhere.

#### 2. Procedure

A request to be exempted from a particular subject examination must be submitted to the IEMA Board before enrolling as a student with the IEMA. Along with the request for exemption the student needs to submit the properly validated documentation proving the successful completion of the subject examination or the acquisition of the skills equivalent to the subject examination the student requests to be exempted from.

#### 3. Credits

No actual credits will be awarded for the subject examination from which the student has been granted an exemption. The credits awarded to the exempted subject examination are pro forma and exist for the sole purpose of fulfilling the requirements for the IEMA exam.

### *Art. 13 - Rules of procedure and conduct*

#### 1. Authority

The Board of Examiners lays down the rules and guidelines regarding proper conduct with regards to subject examination and regarding the procedural aspects of subject examination, including non-compliance with these rules. The Code of Conduct is stated in article 26 of these Education and Examination Regulations.

#### 2. Non-compliance

The Board of Examiners may decide to regard a students' non-compliance with the rules of procedure and conduct as irregularities in a subject examination or part thereof as meant in article 14 paragraphs 1 below.

#### *Art. 14 - Academic misconduct*

##### 1. Definition

Academic misconduct is any action a student takes or fails to take, which hinders or prevents a valid assessment of his/her knowledge, understanding and/or skills, or which assists other students in preventing such an assessment. Academic misconduct may occur in examinations, assignments, theses and papers and any other component of the program and includes misrepresentation, fraud and plagiarism. Failure to comply with written or oral instructions from teaching staff or invigilators constitutes a presumption of academic misconduct.

##### 2. Authority

The Board of Examiners will investigate any instance of possible academic misconduct of which it is aware or which is brought to its attention. The Board of Examiners is authorized to impose sanctions upon the student based on the results of its investigation. The Board of Examiners may only decide to impose sanctions after having given the student the opportunity to put forward his/her views on the matter.

##### 3. Sanctions

The Board of Examiners may impose any of the following sanctions or a combination thereof upon the student:

- reprimand;
- exclusion from one or more subject examinations or exams of IEMA for a period of time to be determined by the Board of Examiners, with a maximum period of one year;
- complete or partial voidance of the relevant subject examination;

Sanctions will be announced to the student in writing.

#### *Art. 15 - Resit subject examinations*

##### 1. Definition

A resit subject examination entails the second or, in predetermined cases, third opportunity in an academic year for a student to take a subject examination.

##### 2. Frequency

Resit subject examination occurs with the same frequency as regular subject examination throughout the academic year. For written resit subject examinations, a timetable will be duly announced. Per exam subject examination one resit will be offered per academic year.

##### 3. Additional regulations

The course manual may stipulate additional rules with regard to the resit subject examination.

##### 4. Final grade

The last grade obtained for a subject examination will be considered the final grade.

#### *Art. 16 - Master of International Auditing degree and Theoretical Certificate*

##### 1. Degree

A Master of International Auditing is awarded to students who have fulfilled all the requirements of the core program plus an additional country specific module or the thesis module. The Master of International Auditing degree is not a degree as referred to in the Dutch Higher Education and Research Act (WHW).

##### 2. Theoretical certificate

A theoretical certificate is awarded to students who have fulfilled all the requirements of the core program and a country specific module.

*Art. 17 - Passing with (highest) distinction/(Summa) Cum Laude*

1. Passing with distinction/Cum Laude

The degree classification 'Cum Laude' is granted when a candidate has obtained an unweighted average grade of 8 for either:

- a. all courses of the core program and the country specific module or
- b. all courses of the core program and the thesis module,

on condition that no resit exams have been taken and none of the grades obtained for a subject examination is below 7.

2. Passing with highest distinction/Summa Cum Laude

The degree classification 'Summa Cum Laude' is granted when a candidate has obtained an unweighted average grade of 9 for either:

- a. all courses of the core program and the country specific module or
- b. all courses of the core program and the thesis module,

on condition that no resit exams have been taken and none of the grades obtained for a subject examination is below 7.

3. Fraud/plagiarism

Students who committed fraud/plagiarism and whose examination is completely or partially declared void or annulled are excluded from the (Summa) Cum Laude degree classification.

4. Exemptions

Any exemptions granted are not taken into account in determining whether the exam is passed with distinction. The minimum credits required in order to determine whether the Master's exam is passed with distinction are:

- a. 80 credits of the core program and the country specific module or
- b. 60 Credits of the core program and the thesis module.

## **Chapter IV - Admission**

*Art. 18 - Required prior education*

In order to be eligible for admission to the IEMA program, a student needs to fulfill the requirements of:

- providing proof of having obtained a 4-year Bachelor's degree and/or a Master's degree and providing a transcript of exam subjects and grades; and
- providing detailed course descriptions from all Bachelor and Master courses; and
- a recent Curriculum Vitae (CV); and
- filling out/handing in the application form.

*Art. 19 - Selection interview*

Part of the admission procedure can be an interview with a member of the IEMA board. Students are selected based on their abilities and international orientation within auditing, given that the requirements as specified in Art. 18, part 1. are met.

## **Chapter V - Final Provisions**

### *Art. 20 - Announcement*

#### 1. Announcement

The IEMA Board ensures proper announcement of these regulations and of the rules and guidelines as established.

#### 2. Availability

Up-to-date digital versions of the regulations, rules and guidelines mentioned in paragraph 1 will be made available within the Electronic Learning Environment.

### *Art. 21 - Unforeseen circumstances*

In cases not provided for by these regulations, the Board of Examiners shall decide. No rights can be derived from decisions, announcements, advices etc. from others than the Board of Examiners if these decisions, announcements, advices etc. are in contradiction or not in accordance with these regulations, unless the Board of Examiners explicitly decides otherwise.

### *Art. 22 - Hardship*

The Board of Examiners is authorized to deviate from these regulations in individual cases if strict adherence to these regulations would result in inequitable circumstances for the student.

### *Art. 23 - Time limit for decisions of the Board of Examiners*

1. A decision shall be made within the time limit prescribed by statutory regulation, or, in the absence of such time limit, within a reasonable period after receiving the request.

2. The reasonable period referred to in subsection 1 of this article shall in any event be deemed to have expired if the Board of Examiners has not made a decision or given communication as referred to in article 4:14 Awb (Algemene wet bestuursrecht), which is within eight weeks of receiving the request.

3. If, in the absence of a time limit prescribed by statutory regulation, a decision cannot be made within eight weeks, the Board of Examiners shall inform the student, stating a reasonable time limit for the decision to be made.

4. The time limit for making a decision shall be suspended with effect from the day on which the Board of Examiners requests the student to amplify, in accordance with article 4:5 Awb, until the day on which the student has amplified or the time limit set for this purpose expires without having been used.

### *Art. 24 - Right of objection and the right of appeal*

#### 1. Subjects of appeal

Students may lodge an appeal with the Examination Appeals Board against:

- 1. Decisions not of a general nature regarding admission, as mentioned in chapter IV of these regulations;
- 2. Decisions regarding exemptions as mentioned in article 12 of these regulations;
- 3. Decisions of the Board of Examiners.

## 2. Legality of decisions

An appeal may be lodged regarding the legality of a decision, made by the Board of Examiners.

## 3. Term for lodging appeals

The term for lodging an appeal is six weeks, starting from the date the decision was procedurally correctly announced. An Appeal can be sent to the Complaints Service Point by e-mail at [complaintsservice@maastrichtuniversity.nl](mailto:complaintsservice@maastrichtuniversity.nl).

### *Art. 25 - Coming into force*

#### 1.

These Education and Examination Regulations will take effect on 1 September 2021 and stay in force for the academic year 2021-2022.

#### 2.

In case new final attainment levels are being prescribed by an accreditation body, the IEMA board is allowed to modify the curriculum in order to ensure that theoretical certificates are issued at all times in conformity with current attainment levels. Such curriculum modifications include appropriate transitional arrangements for currently enrolled students. Students will timely be informed about any changes. All such changes will be announced within the Electronic Learning Environment.

### *Art. 26 – Code of Conduct*

#### **Written assignments**

Any form of cooperation or exchange of information in the preparation and writing of assignments is forbidden, unless explicitly stated otherwise in the description of the assignment. If any such cooperation or exchange of information is detected, this will be considered academic misconduct.

Any form of plagiarism is forbidden. Plagiarism is defined as the unauthorized copying or adoption of texts of others. This is considered academic misconduct.

If the examiner has doubts as to whether the assignment was completed independently and individually and/or whether there is a case of plagiarism, he/she is authorized to instigate an investigation.

If the examiner has reason to believe there is a case of academic misconduct (Art. 14), the Board of Examiners will be informed.

The Board of Examiners is entitled to make further enquiries and to apply sanctions in accordance with the provisions of the Examination Regulations.

#### **Written examinations**

The Board of Examiners will ensure that invigilators are appointed for the written examination, whose task is to ensure that the examination is conducted properly.

If the rules of procedure are violated, the invigilator will be entitled to take appropriate action.

The student must not behave in such a way as to make it impossible to form a correct judgment on the students' command of the subject matter to be examined. Such behavior will be considered academic misconduct. Any form of discussion or exchange of information whatsoever will be considered academic misconduct.

#### **Instructions**

Instructions given by the Board of Examiners, the examiner or the invigilator, as well as any instructions given during or immediately after the end of the examination or part

thereof, must be followed by the students.

If a student fails to comply with the above, the invigilator will inform her/him that a report will be made. This report will be submitted to the Board of Examiners after the examination or part thereof. The Board of Examiners may decide to take further action.

In the case of pre-printed answer forms, students must take a seat at the tables on which the invigilator has placed their individual answer forms.

Students may enter the room in which the examination takes place 15 minutes before the beginning of the examination. If the preparations in the room have been completed before that time, students will be allowed to enter sooner.

After the official starting time of the examination, students will be allowed to access the room in which the examination is taking place for another 30 minutes. Students who arrive later will no longer be entitled to take part in the examination. Furthermore students are not allowed to leave the examination room during the first 30 minutes of the examination.

Students who wish to use the toilet during the examination must ask the invigilator for permission. Students who wish to take anything from their bags must also ask the invigilator for permission to do so.

### **Identification**

It is the responsibility of students to provide proof of identity at any time. At the examination, students must produce their student card for inspection by the invigilator. If the student card has been lost, alternative proof of identity (e.g. passport, driving license) must be produced.

Students who are unable to provide proof of their identity during the examination will be informed by the main invigilator of a time when and a location where they can do so later. If a student fails to provide proof of identity, this will be reported to the Board of Examiners. The Board of Examiners is allowed to take further action in conformity with Art. 14.

### **Items permitted during examinations**

Items other than writing materials (pen, pencil, eraser, etc.) and a student card are not permitted during the examination. For any other tools, the course coordinator must give explicit permission. Such permission will be stated on the examination form.

During the exam, mobile phones, watches, communication devices or any other information carrier - other than the items listed under "Items permitted during examinations" - should be switched off and placed in a bag. It is strictly forbidden to have mobile phones, watches, communication devices or any other information carrier in possession during visits to a toilet in the building in which the examination will take place.

### **Violations of the rules**

In the event of irregularities and/or academic misconduct, the invigilator is entitled to take in the exam script and to refuse the student permission to continue the examination.

The Board of Examiners will be informed of any irregularities after the examination. The Board of Examiners may then decide to take further measures and/or impose sanctions.

### **Behavior**

We expect the students from the International Executive Master of Auditing (IEMA) to behave in a manner that is suited in general and for an academic institution in particular. We emphasize fairness to all students taking the course. Please do not do anything that is unfair to other students, or ask the coordinator/tutor to make exceptions that are unfair to other students. In addition, do not perform activities that have the effect or

intention of interfering with education or fair evaluation of a students' performance. Examples of such activities include, but are not limited to:

1. Cheating: behaving in a dishonest or deceitful way in order to win an advantage.
2. Plagiarism: the unauthorized copying or adoption of texts of others.
3. Fabrication: using fictitious data and results with the sole purpose to deceive.
4. Misrepresentation of records: tampering and falsifying information, for example on one's resume.
5. Facilitating dishonesty: knowingly helping or attempting to help another violate any of the above provisions.
6. Being late; making sure to be present in the classroom at the scheduled time of the lecture's start.
7. Leave the room during class for emergencies only. If you have to leave during class, please try to minimize the disruption. If you must arrive late or leave early for a particular class, please let your professor and the Program Office know in advance.
8. Use your laptop for course-related purposes only (so not for work or social media like Facebook, LinkedIn etc). If you use your laptop for not-course-related purposes you can be removed from class.
9. Always turn your cell phone or other audio-equipment off. If there is an extraordinary reason why you must keep your phone on (e.g., you are awaiting critical medical news) please silence your phone and let your professor know in advance that you may receive a call. Leave class to conduct your conversation.
10. Dress in a way that does not offend others and lives up to the normal expectations of executive teaching and training programs.

Furthermore, in communicating with the academic staff and fellow students, you are expected to behave in a courteous way, i.e., you are expected to show good manners and respect for others. You are especially advised to take this into account in your email communication.

#### *Art. 27 - Final Clause*

All topics and events not covered by these Regulations are at the Board of Examiners discretion.

#### **IEMA Board**