

Master of Science in International Accountancy

Education and Examination Regulations

Maastricht University
Vrije Universiteit Amsterdam

Academic Year 2025-2026

Contents

Introduction	5
Adoption	5
Definition of Terms	6
Chapter I	Admission	11
Article 1.1	Study programme.....	11
Article 1.2	Application deadlines.....	11
Article 1.3	Eligibility	11
Article 1.4	Admission requirements and admission.....	11
Article 1.5	Obtaining a Dutch registered auditor qualification	12
Chapter II	General provisions	14
Article 2.1	Applicability of the MScIA-EER.....	14
Article 2.2	Board of Examiners	14
Article 2.3	Programme Committee.....	14
Article 2.4	Code of Conduct.....	14
Chapter III	Aim, content and structure of the MScIA programme	15
Article 3.1	Learning goals.....	15
Article 3.2	Format of the study programme.....	15
Article 3.3	Start of the study programme	15
Article 3.4	Language of the study programme.....	16
Article 3.5	Communication	16
Article 3.6	Advice and guidance	16
Chapter IV	Education and examination	17
Article 4.1	Registration for educational units and examinations.....	17
Article 4.2	Prerequisites	17
Article 4.3	Rules of procedure for examinations.....	17
Article 4.4	Examination.....	17
Article 4.5	Written examinations	17
Article 4.6	Oral examinations	17
Article 4.7	Attendance, participation and course assignments	17
Article 4.8	Invalid examination.....	18
Article 4.9	Resits	18
Article 4.10	Extra examination opportunity	18

Article 4.11	Examination periods and examination moments	18
Article 4.12	Location of the examination	19
Article 4.13	Special examination arrangements.....	19
Article 4.14	Top athletes.....	19
Article 4.15	Results	19
Article 4.16	Validation of results	20
Article 4.17	No Grade (NG).....	20
Article 4.18	Publication.....	20
Article 4.19	Awarding credits	20
Article 4.20	Validity.....	21
Article 4.21	Retention period examination results	21
Chapter V	Comment, right of inspection and objection procedure	22
Article 5.1	Comment procedure	22
Article 5.2	Inspection procedure	22
Chapter VI	Exemptions.....	23
Article 6.1	Authority and maximum	23
Article 6.2	No registration of actual grades.....	23
Article 6.3	Exemptions and the Grade Point Average (GPA).....	23
Chapter VII	Extracurricular educational units	24
Article 7	Extracurricular educational units	24
Chapter VIII	Irregularities	25
Article 8.1	Irregularities, fraud and plagiarism.....	25
Article 8.2	Measures/sanctions in case of irregularities	26
Chapter IX	Time limit for decisions by the Board of Examiners	27
Article 9	Decisions within a reasonable period of time.....	27
Chapter X	Master's thesis	28
Article 10.1	Aim Master's thesis and requirements.....	28
Article 10.2	Registration Master's thesis first sit and resit	28
Article 10.3	Plagiarism check.....	28
Article 10.4	Deadlines Master's thesis	28
Article 10.5	Resit of the Master's thesis based on Personal circumstances	28
Chapter XI	Fulfilment of the Master's exam requirements.....	29
Article 11.1	Assessment of the Master's exam	29
Article 11.2	Graduation date	29

Article 11.3	Graduation requirements	29
Article 11.4	Master's exam degree and certificate	29
Article 11.5	Certificate	29
Article 11.6	Graduation procedure and ceremony	30
Article 11.7	Postponement of graduation	30
Chapter XII	Cum Laude and Summa Cum Laude	31
Article 12.1	Applicability	31
Article 12.2	General	31
Article 12.3	Requirements Cum Laude	31
Article 12.4	Requirements Summa Cum Laude	31
Article 12.5	Dual degree and international network programmes	31
Article 12.6	Irregularities and (Summa) Cum Laude	31
Article 12.7	Exemptions and (Summa) Cum Laude	31
Chapter XIII	Appeal procedure	31
Article 13.1	The right of lodging an appeal and deadline	32
Article 13.2	Subjects of Appeal	32
Article 13.3	Complaints procedure	32
Chapter XIV	MScIA study programme	34
Article 14.1	ECTS credits	34
Article 14.2	Content and Structure	34
Article 14.3	Master's exam of the Master of Science in International Accountancy	34
Chapter XV	Dual Degree and network programmes	35
Article 15	Dual degree programmes and network programmes	35
Chapter XVI	Open programme	36
Article 16	Open programme	36
Chapter XVII	Final Provisions	38
Article 17.1	Evaluation	38
Article 17.2	Amendments	38
Article 17.3	Publication of the MScIA-EER and other regulations	38
Article 17.4	Unforeseen circumstances	38
Article 17.5	Hardship	38
Article 17.6	Force Majeure	39
Article 17.7	Unsuitability (Iudicium Abeundi)	39
Appendix A	Code of Conduct	40

Appendix B	Rules of Procedure for Examinations.....	42
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Introduction

These are the Master Education and Examination Regulations 2025-2026 for the Master of Science in International Accountancy (MScIA), jointly offered by the Schools of Business and Economics (SBE) of Maastricht University and Vrije Universiteit Amsterdam, as required by Article 7.13 of the Dutch Higher Education and Research Act (WHW). Maastricht University is the coordinating university (penvoerder) of the programme.

The Education and Examination Regulations 2025-2026 meet the standards laid down in paragraphs 2 and 3 of the aforesaid Article, as well as other standards required by law.

These regulations have been approved and adopted for the academic year 2025-2026 by the MScIA Board of Deans and the Board of the School of Business and Economics of Maastricht University, after consultation with the Board of Examiners, advice from the Programme Committee and after consent from or in consultation with the SBE Council of Maastricht University. The Education and Examination Regulations are published on SBE Student Intranet and on the MScIA website.

Adoption

These Education and Examination Regulations will take effect as from September 2025 and stay in force for the academic year 2025-2026, up to and including August 2026.

Definition of Terms

For the purpose of these Master of Science in International Accountancy Education and Examination Regulations, the following terms are defined as:

Academic year: the period from September of a calendar year up to and including August of the following calendar year.

(The) Act (or the abbreviation WHW): the Dutch Higher Education and Scientific Research Act (Wet op het Hoger Onderwijs en Wetenschappelijk Onderzoek, Stb. 1992, 593).

Assessor: a person appointed by the Board of Examiners to provide an independent evaluation of examinations, supporting the assessment process and contributing to the determination of results by providing an independent grade if applicable.

Assignment: A task or piece of work allocated to a student or a group of students as part of an education unit, for example but not limited to (group) papers and (group) presentations.

Attendance: Physical presence during any teaching activity in educational units. This can be a partial requirement of an educational unit: if stated in the syllabus, the minimum number of lectures and/or tutorials a student must attend and which can be a condition to pass the educational unit.

Board of Admissions: the board responsible for the assessment of admissibility of prospective students to the Master of Science in International Accountancy.

Board of Appeal for Examinations (College van Beroep voor de Examens): The Boards at the Vrije Universiteit Amsterdam or Maastricht University that handle appeals against decisions of the Board of Examiners.

Board of Examiners: the examination board referred to in Articles 7.12, 7.12a and 7.12b of the Act/WHW.

Board of the School of Business and Economics: the faculty board referred to in Article 9.12 of the Act/WHW.

Canvas: an online platform encompassing UM's learning management system in which each educational unit within the curriculum has a dedicated site with regards to communication, content information, testing, paper submissions, originality checks and discussion boards.

Certificate: the official document that will be issued once the student has fulfilled all exam requirements and which is used to prove that the student has graduated.

Commissie Eindtermen Accountantsopleiding (CEA): an autonomous administrative body established by Law responsible for establishing the learning outcomes and accreditation of the accountancy programmes in the Netherlands.

Course: an educational unit of the Master of Science in International Accountancy programme.

Course coordinator: the examiner responsible for developing the content of a course and who gives guidance to the lecturers of the course, resolves problems in the organisation of and coordinates all tasks related to the education and examination and/or assessment of the course.

Cum Laude: a degree awarded to students who have shown exceptional performance in the Master's study programme and have met the Cum Laude requirements, which are stated in this EER. Cum Laude is, amongst others, based on the Grade Point Average (GPA).

When a student is awarded with a Cum laude classification, this will be stated on the student's certificate.

Curriculum: the educational units comprising a study programme.

Digital examinations: examinations conducted in a digital format taken on a computer.

Disability Support: the central point (at Maastricht University) where students with a disability and/or chronic illness can apply for facilities or support.

ECTS Credit: a unit expressed in European Credit Transfer System (ECTS) credits, with one credit equalling 28 hours of study referred to in Article 7.4 of the Act/WHW.

Educational unit: a coherent part of the study programme that a student completes by fulfilling all requirements of that part, including an examination and for which the student receives the corresponding ECTS credits (see Article 7.3 paragraph 2 WHW).

Exam: the overall assessment of the Master of Science in International Accountancy programme as referred to in Article 7.3 paragraph 3 and Article 7.10 paragraph 2 of the Act/WHW.

Examination: an assessment of a course as referred to in Article 7.3 paragraph 3 and Article 7.10 paragraph 1 of the Act/WHW in a written, oral or digital format.

Examiner: the person designated by the Board of Examiners to administer examinations and to determine the results of such examinations.

Executive Board of Maastricht University: the Board of Maastricht University as referred to Article 9.2 and 9.3 of the Act/WHW.

Executive Board of Vrije Universiteit Amsterdam: the Board of Vrije Universiteit Amsterdam as referred to Article 9.2 and 9.3 of the Act/WHW.

Florida State University: a US institution of higher education.

Fraud: actions and/or omissions by a student, intended or not making it impossible in whole or in part to properly evaluate their knowledge, understanding and skills or creating the opportunity for others to commit fraud.

GPA: abbreviation for Grade Point Average, the weighted average score of all final numerical grades of the educational units registered within the Master of Science in International Accountancy programme, that are stated on the Master of Science in International Accountancy programme curricular (final) transcript and the numerical grades as explained in Article 12 paragraph 3 and 4 of this MScIA-EER. The weighting is based on the attempted ECTS credits of these educational units. The GPA is calculated and rounded down to two decimal points.

Irregularity: any act or omission by a student in violation of the rules, guidelines and instructions relating to (the completion of) educational units and/or examinations. This includes, among others, plagiarism and other forms of fraud.

Lecturer: a person guiding students in course meetings towards the end results and providing students with relevant feedback on performance during course meetings and in assignments

Maastricht University: an institution of higher education according to Article 1.8 paragraph 1 WHW.

MScIA: Master of Science in International Accountancy, an executive master programme leading to a Master of Science in International Accountancy degree.

MScIA Board of Deans: the Board consisting of the Dean of the School of Business and Economics of Maastricht University and the Dean of the School of Business and Economics of Vrije Universiteit Amsterdam and ultimately responsible for the MScIA Programme Management.

MScIA-EER: abbreviation for Education and Examination Regulations for the Master of Science in International Accountancy programme.

MScIA Programme Management: the management of the Master of Science in International Accountancy.

MScIA Programme Office: the office that gives support to Master of Science in International Accountancy students on a variety of personal and educational related topics.

MScIA Supervisory Board: The Board responsible for overseeing and advising the MScIA Programme Management.

MScIA website: a web-based environment with information of the MScIA, accessible by anyone visiting the website: www.iema-edu.org.

N.a.: not applicable

Participation: can be a partial requirement of an educational unit: actively contributing to the parts (tutorials, lectures, etc.) of an educational unit, if and as stated in the syllabus concerned and which can be a condition to pass the educational unit.

Plagiarism: the presentation of ideas or words from one's own or someone else's sources without proper acknowledgment of the sources. Plagiarism is considered to be fraud.

Programme: the Master of Science in International Accountancy programme referred to in Articles 1 and 14 of these Regulations and referred to in Article 7.3 of the Act/WHW, consisting of a coherent whole of educational units comprising a total number of at least 60.0 ECTS credits.

Programme Committee: the representation and advisory body that carries out the duties as described in Article 9.18 of the Act/WHW.

Registered Accountant: auditor license offered by the Dutch Professional Body for Accountants NBA.

Resit: in principle, the second opportunity in an academic year for the examination of a course, and additionally, any other sit that is needed to pass the course after prior failing or receiving a No Grade (NG) as defined in Article 4.17 of this MScIA-EER.

SBE: abbreviation for School of Business and Economics, a faculty of Maastricht University and Vrije Universiteit Amsterdam.

SBE Council: the faculty council of the SBE referred to in Article 9.37 of the Act/WHW.

SBE Student Intranet: a web-based environment complementary to this MSc-EER, in which students can access and exchange information regarding their studies at Maastricht University and for which a username and password are provided to the student upon enrolment at Maastricht University. Accessible via the Student Portal > MyLinks > SBE Student Intranet.

Seminar: a temporal unit comprising 2 weeks of full-time education.

Student: a person who is correctly registered at a university for education and/or to take examinations and the exam of the Master of Science in International Accountancy programme.

Student and career counsellor: a person who offers coaching and support to Master of Science in International Accountancy students on a variety of personal and academic related topics.

Study material: literature, hardware, software and other sources of information made available to the student for educational purposes.

Study programme: see programme.

Summa Cum Laude: a degree awarded with the classification Summa Cum Laude (passed with the highest distinction) by the Board of Examiners based on the fact that the student has shown highly exceptional performance in the MScIA study programme and has met the Summa Cum Laude requirements, which are stated in this MScIA-EER. Summa Cum Laude is, amongst others, based on the Grade Point Average (GPA). When a student is awarded with a Summa Cum laude classification, this will be stated on the student's certificate.

Syllabus: a(n) (electronic) document outlining the goals and content of a particular educational unit, describing methods of education and examination of the educational unit concerned and prescribing particular regulations and guidelines applicable to that educational unit.

Transcript: An official document, attached to a certificate, listing the results achieved by a student for the educational units of a study programme.

Vrije Universiteit Amsterdam: an institution of higher education according to Article 1.8 paragraph 1 WHW.

WHW: abbreviation of Wet Hoger Onderwijs en Wetenschappelijk onderzoek / Dutch Higher Education and Scientific Research Act WHW: see (the) Act.

Written examinations: a written assessment of a component or components of the examination(s) as referred to in Article 7.3 paragraph 3 and Article 7.10 paragraph 1 of the Act/WHW. Written examinations can include digital examinations.

The other terms in these Education and Examination Regulations have the meaning conferred to them by law (for example The Act/WHW).

Part 1

Admission

Chapter I Admission

Article 1.1 Study programme

Master of Science in International Accountancy (MScIA).

Article 1.2 Application deadlines

The application deadlines regarding the Master of Science in International Accountancy study programme for each admission cycle will be announced on the MScIA website.

Article 1.3 Eligibility

1. The (specific) prerequisites for enrolment in the Master of Science in International Accountancy study programme are made available on the MScIA website.
2. In order to be eligible for admission a prospective student has to:
 - a. submit the completed application form; and
 - b. meet the prerequisites regarding the payment details and tuition fee; and
 - c. submit a recent curriculum vitae; and
 - d. meet the prerequisites concerning the previous education;
 - e. submit detailed course descriptions of all completed bachelor and master courses; and
 - f. meet the prerequisite concerning language knowledge.

Article 1.4 Admission requirements and admission

1. All applicants are assessed by the Board of Admissions regarding their eligibility for admission. The Board of admissions decides for each individual application whether the applicant will be admitted to the Master of Science in International Accountancy programme.
2. In order to be eligible for admission by the Board of Admissions as per paragraph 1 of this Article, an applicant must fulfil the following educational prerequisite before the application deadline:
 - providing proof of having obtained a 3-year Bachelor of Science degree or a 4-year professional Bachelor degree; and
 - having completed undergraduate courses in the areas of Audit & Assurance, Financial Accounting, Bookkeeping, Internal & Accounting Information Systems, and Managerial Accounting or Cost Accounting.
3. In order to be eligible for admission by the Board of Admissions as per paragraph 1 of this Article, an applicant with a non-EU/non-EAA nationality must meet the prerequisite concerning English language knowledge by providing proof of having at least a minimum level equivalent to a 6.5 IELTS (International English Language Testing System) score. This language knowledge requirement is met if the applicant is in possession and provides proof thereof to the Board of Admissions, of one of the following diplomas or certificates:
 - a. a diploma from a completed Bachelor's or Master's degree programme in which English was the sole language of instruction; or
 - b. if the applicant can demonstrate in another way that they meet the language requirement, by means of the following language tests:
 - Academic IELTS: 6.5 points; or
 - TOEFL IBT Traditional & Paper Edition: 88 points; or
 - TOEFL IBT Home Edition: 88 points; or
 - TOEIC listening and reading: 720 points and speaking and writing: 310 points; or
 - Cambridge English First (FCE) – Grade B: 176-179 points; or
 - Cambridge English First (FCE) – Grade C: 180-184 points; or
 - An equivalent certification.
4. In order to be eligible for admission by the Board of Admissions as per paragraph 1 of this Article, an applicant should have an international orientation in the field of

auditing, by showing that they are working for an international audit firm, serve international audit clients or work in an international environment.

5. Part of the admission procedure can be an interview with a member of the Board of Admissions if the Board of Admissions requires additional information about the applicant's previous education, language skills and/or international orientation. Applicants are selected on the basis of their previous education, English language skills and international orientation in the field of auditing. The Board of Admissions may decide not to admit an applicant in which case a reasoned motivation will be provided.

Article 1.5 Obtaining a Dutch registered auditor qualification

Applicants who also wish to obtain a Dutch accountant's licence on completion of this master's programme must have obtained a minimum number of ECTS credits in a number of subject areas in accordance with the requirements of the CEA, the Dutch regulatory body for accountancy education. Candidates should indicate this on the application form. The Board of Admissions will then advise the applicant on any missing courses before the start of the Master of Science in International Accountancy programme and on the courses that need to be taken in a post-master's programme after the completion of this Master of Science in International Accountancy programme.

Part 2

General Information

Chapter II General provisions

Article 2.1 Applicability of the MScIA-EER

1. These regulations apply to the education, examinations and exam of the Master of Science in International Accountancy study programme at Maastricht University and Vrije Universiteit Amsterdam in the academic year 2025-2026.
2. The regulations were adopted by the MScIA Board of Deans and the Board of the School of Business and Economics of Maastricht University, after advice from the Board of Examiners and the Programme Committee and after consent from or in consultation with the SBE Council of Maastricht University (Article 9.38 of the Higher Education and Scientific Research Act (The Act/WHW)).
3. These regulations are in compliance and in conformity with the Dutch Higher Education and Scientific Research Act (the Act/WHW), and/or the requirements of the Commissie Eindtermen Accountantsopleiding.

Article 2.2 Board of Examiners

The Board of Examiners consists of at least one member with a connection to Maastricht University, at least one member with a connection to Vrije Universiteit Amsterdam, at least one member who serves in the Master of Science in International Accountancy programme as a coordinator or lecturer, and at least one independent member. Members of the MScIA Programme Management or the MScIA 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 MScIA Board of Deans (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.

Article 2.3 Programme Committee

The Programme Committee has a minimum of two and a maximum of eight members and consists of equal numbers of student representatives and staff representatives. The Programme 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 the MScIA Programme Management about the educational aspects of MScIA and evaluating the MScIA educational programme. Members of the Programme Committee are appointed by the MScIA Programme Management (for a designated period). The Programme Committee meets at least once a year.

Article 2.4 Code of Conduct

In the Code of Conduct, which can be found in Appendix A to these Education and Examination Regulations, the Board of Examiners sets out the principles and values that are important to the MScIA programme and the behaviour that is expected of students.

Chapter III Aim, content and structure of the MScIA programme

Article 3.1 Learning goals

The content of the Master of Science in International Accountancy study programme has an international orientation and focus. The overall learning goals of the Master's study programmes are that graduates will be able to:

- develop insights based on academic knowledge in a self-directed manner;
- demonstrate an academic attitude;
- actively engage in the global community in a responsible manner;
- demonstrate excellent interpersonal competences in an international professional environment.

Based on these four generic learning goals, the programme distinguishes eight programme-specific learning goals. Graduates of the Master of Science in International Accountancy programme will be able to:

- discuss the scientific principles that underlie the (international) accountancy domain and assess and debate their impact on accountancy matters;
- analyse complex issues in accountancy, using theories, concepts and methods from a range of accountancy disciplines such as Audit & Assurance, Financial Accounting and Internal Control and Accounting Information Systems;
- conduct research on accountancy matters to improve the quality of accounting and auditing in a global setting;
- apply a range of methods and techniques to be able to independently conduct a methodologically sound investigation in a sub-area of accountancy;
- apply the necessary professional and critical approach to be able make appropriate judgments about the information provided;
- apply the necessary due care in a global accountancy environment;
- collaborate effectively and professionally within audit firms, teams and with clients; and
- communicate effectively and professionally in an international accountancy environment using written, oral and digital media.

These programme-specific learning goals are translated into course specific learning objectives, which are offered and measured in the courses of the programme. The specific learning objectives can be found in the syllabus of each course.

Article 3.2 Format of the study programme

The Master of Science in International Accountancy study programme is offered as a part-time study programme. The duration of the Master of Science in International Accountancy study programme is two (2) academic years and the workload is 1680 hours, corresponding with 60 ECTS. Both the first and the second year of the programme have a workload of 840 hours, which corresponds with 30 ECTS credits. One ECTS credit equals a workload of 28 hours (Article 7.4 The act/WHW).

Article 3.3 Start of the study programme

The Master of Science in International Accountancy study programme starts once a year in September as announced on the MScIA website.

Article 3.4 Language of the study programme

1. In the Master of Science in International Accountancy study programme language of instruction, teaching and examinations are conducted and given in English.
2. The choice for the language of instruction of the programme is in line with the UM Code of Conduct on language in accordance with the Dutch Higher Education and Research Act (WHW) art. 7.2.

Article 3.5 Communication

1. The Master of Science in International Accountancy programme uses (digital) communication channels (such as Canvas, the MScIA webmail account, the MScIA website and/or other MScIA/Maastricht University/Vrije Universiteit Amsterdam channels) to inform students of or to communicate about the study programme, exam(ination)s, (to announce) decisions and/or other topics related to the Master of Science in International Accountancy.
2. Students must regularly check the (digital) communication channels throughout the entire academic year. It is the students' own responsibility to inform themselves by checking these channels. Information disseminated via the (digital) communication channels is assumed to be known.

Article 3.6 Advice and guidance

The Student & Career Counsellors support and guide students of the Master of Science in International Accountancy programme with personal, academic and career-related questions and concerns with a special attention to a students' individual progress.

Chapter IV Education and examination

Article 4.1 Registration for educational units and examinations

1. Students who are enrolled in the Master of Science in International Accountancy are automatically registered for all courses of the MScIA curriculum.
2. Students who are enrolled in the Master of Science in International Accountancy are automatically registered for the first sit examination. In case a student was given a No Grade (NG) for the previous examination, the student must always register him/herself for the resit examination. In case of a fail or an insufficient grade, the student is automatically registered for the resit examination. In case a student has no valid registration, results can be declared invalid by the Board of Examiners.

Article 4.2 Prerequisites

Participation in a course and its examination may require students to have passed other courses or skills trainings prior to registration for that particular course, its examination or skills training. Prerequisites for courses will be announced in the syllabus.

Article 4.3 Rules of procedure for examinations

1. In the rules of procedure for examinations which can be found in Appendix B to these Education and Examination Regulations the Board of Examiners lays down the rules and guidelines on proper conduct regarding examination and regarding the procedural aspects of examination, including non-compliance with these rules.
2. If students are suspected to have violated the rules of procedure for examinations in an examination or part(s) thereof, the Board of Examiners will investigate this and decide whether an irregularity is established and if so, which sanction will be imposed as described in Article 4.8 and Article 8.2 paragraph 4, of this MScIA-EER.

Article 4.4 Examination

1. Examinations will be conducted, assessed and graded by examiners appointed by the Board of Examiners.
2. Examinations will be conducted in oral form, in writing, or otherwise as announced in the syllabus, without prejudice to the Board of Examiners' competence to determine otherwise in exceptional cases.
3. Examinations may be assessed and checked for plagiarism, and other irregularities.
4. Participation in an examination may require students to have fulfilled the attendance, participation, casework and/or other requirements of that specific course. These requirements will be announced in the course syllabus.

Article 4.5 Written examinations

1. For every written examination, an assessment norm is determined and stated on the examination paper. Written examinations also include computer- or digital-based examination formats.
2. A written examination will be assessed and graded by one examiner appointed by the Board of Examiners.

Article 4.6 Oral examinations

An oral examination will be assessed and graded by one examiner and a second assessor, appointed by the Board of Examiners. For every oral examination an assessment norm will be determined and made available by the examiner. The examiner will draw up a summary report of the oral examination, which includes the grade.

Article 4.7 Attendance, participation and course assignments

Attendance at and participation in educational activities may be part of an examination when announced along with its assessment norms in the syllabus. If the attendance and/or participation requirement is not met, a course assignment may be part of the resit examination. The course syllabus will state whether such a resit option is available and, if so, will include the relevant assessment criteria.

Article 4.8 Invalid examination

If an examination (or components thereof) involve(s) irregularities and/or circumstances that make it impossible to accurately assess the student's knowledge, insight and skills, the Board of Examiners may give an official warning to the student or may declare an examination (or components thereof) invalid for the student and/or a group of students. After an examination (or components thereof) has/have been declared invalid, the Board of Examiners must inform the student(s) of the consequences and, if applicable, of another opportunity to take a new examination (or components thereof).

Article 4.9 Resits

1. A resit of an examination entails in principle the second or, in predetermined cases, third or fourth opportunity in an academic year for students to take an examination for a course or its components. Per written examination one resit will be offered per academic year, unless explicitly excluded in the syllabus on the basis of paragraph 2 of this article.
2. A resit opportunity may only be excluded if, due to their nature, certain components of a course and/or its examination can only be assessed within the relevant education period (e.g. participation, presentation).
3. The syllabus may stipulate (additional) rules regarding the resit of an examination and components of an examination. Consequently, the format of the resit of an examination or a component of an examination may differ from that of the first sit examination(s).
4. The last grade obtained will be considered the final grade for the course. It is not allowed to take a resit for a course that is already awarded with a pass or a grade of six (6.0) after rounding or higher and for which the student obtained the ECTS credits for the course.

Article 4.10 Extra examination opportunity

Upon request, the Board of Examiners may grant students an extra examination opportunity (i.e., in addition to the regularly planned first sit or resit examination) if the following conditions apply:

- a. it concerns the last educational unit of the Master of Science in International Accountancy programme that the student has to successfully complete in order to obtain the Master's degree; and
- b. the student has participated in at least the regularly planned first sit and resit examination, unless the student can demonstrate personal circumstances which have prohibited the student from participating in the regularly planned first sit and/or resit examination); and
- c. the examination of the educational unit needs to be fulfilled in order to meet all requirements of the course, to receive the ECTS credits for the course and to be able to graduate within the Master of Science in International Accountancy programme; and
- d. all other requirements of the course must already have been passed, if applicable.

Article 4.11 Examination periods and examination moments

Examinations take place during the educational seminars, between seminars or after the last seminar, according to the examination calendar published on Canvas.

Article 4.12 Location of the examination

1. In principle, examinations are held at the MScIA location(s) as communicated via the MScIA webmail account, or at a location approved by the Board of Examiners to safeguard the quality of examinations.
2. Examinations are held at a location as stipulated in 4.12.1 unless the Board of Examiners allows the examination to take place online.

Article 4.13 Special examination arrangements

Upon request, students with a disability and/or chronic illness are offered the opportunity to take examinations or teaching and learning activities in a manner adapted as optimal as possible to their disability and/or chronic illness. These adjustments shall be reasonably tailored to the student's disability and/or chronic illness but may not alter the quality or difficulty of an educational unit, examination or the MScIA programme. All intended learning outcomes must be covered by the adapted (assessment) provision. Based on the advice of Disability Support (DS) and, if applicable, any additional information, the Board of Examiners decides on adaptations in assessment. Based on the advice of DS, the Board of Examiners decides on adjustments in education. If the Board of Examiners deviates from the advice of DS, this deviation is motivated.

Article 4.14 Top athletes

n.a.

Article 4.15 Results

1. All examinations in the MScIA programme are assessed by means of a grade in accordance with this Article. Grades are given on a scale from 0.0 to 10.0 in whole grades, half grades or a pass/fail or a No grade (NG). Any unrounded grade will be rounded to the nearest whole grade or half grade, with the exception of grades between 5.0 and 5.5, which will be rounded down to 5.0. Rounding only occurs at the final stage, when determining the course grade.¹ A grade as from 5.5 is considered sufficient. The grading scale from 0.0 to 10.0, as applied by MScIA, is to be interpreted as follows:

10.0	Outstanding;
9.0	Very good;
8.0	Good;
7.0	More than satisfactory;
6.0	Satisfactory;
5.5	Pass
5.0	Almost satisfactory;
4.0	Unsatisfactory;
3.0	Very unsatisfactory;
2.0	Poor;
1.0	Very poor;
0.0	Use is at the discretion of the Board of Examiners.
Pass	≥5.5; performance at least meets the minimum criteria
Fail	<5.5; performance below the minimum criteria
NG	Inability to determine result as explained in Article 4.17 of this MScIA-EER.

¹ .25 and above are rounded up to the nearest half grade except for grades between 5.01 and 5.49, which are rounded down to 5.0; .75 and above are rounded up to the nearest whole grade.

Disclaimer: Rights can only be derived from final results as published by the MScIA programme office via the MScIA webmail account. Notice that the explanation of the marks in the table above is only used to explain the valuation of the mark and is not a grading in itself (e.g., if an examiner indicates "Good" for an examination, this does not automatically mean the examination is graded with an 8.0).

2. The syllabus of the course, where applicable, provides:
 - a. Whether students need to pass every examination component to pass the educational unit;
 - b. Whether students who fail one or more examination components, can obtain a pass for the educational unit if their overall grade is at least a 5.5;
 - c. Whether only failed examination components are part of the resit, or if passed components are also part of the resit.

Article 4.16 Validation of results

The Board of Examiners validates the results of each examination. Before validating the examination results, the Board of Examiners may initiate an investigation into one or more items or aspects of the study programme, if any of the concerning examinations and/or results warrant such investigations.

Article 4.17 No Grade (NG)

In case of inability to determine a result, an examination may be graded with a No Grade (NG). More specifically, instances which warrant a No Grade (NG) include, but are not limited to:

- a student has (been) registered for the examination but has not actually taken the examination or part thereof and did not deregister;
- a student fails to complete the examination before the deadline;
- a student has completed an examination that cannot be assessed (e.g., a corrupted file, an incomplete examination document, et cetera);
- a student has committed an irregularity (including fraud and plagiarism) as defined in Chapter VIII of this MScIA-EER, in which case the Board of Examiners may grade the examination with a No Grade as a sanction as indicated in Article 8.2 paragraph 4 of this MScIA-EER.

Article 4.18 Publication

Grades will be published within thirty (30) working days (according to the Dutch calendar) after examination date via one of the MScIA webmail account, unless decided otherwise by the Executive Boards of Maastricht University and Vrije Universiteit Amsterdam or the MScIA Board of Deans and will be announced by the MScIA programme office.

Article 4.19 Awarding credits

1. The number of ECTS credits representing the full study load of a course will only be awarded in full. It is not possible to award part of the ECTS credits.
2. ECTS credits are awarded by decision of the Board of Examiners only when the student fulfilled all requirements of a course to pass the course and by obtaining a final grade of at least 5.5, before rounding, on a 0.0 to 10.0 scale or a pass on the pass/fail scale. See also Article 4.15 of this MScIA-EER.

Article 4.20 Validity

1. Positive examination results remain valid for a period of six (6) years, without prejudice to the competency of the Board of Examiners to extend this period.
2. Positive results of separately registered elements of an examination will remain valid for as long as the student has not completed the study programme, with a maximum validity of six (6) years, unless stated otherwise in the syllabus, without prejudice to the competency of the Board of Examiners to extend this period.
3. 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 14.4 paragraph 2 of this MScIA-EER.
4. The Board of Examiners may extend the period of validity as mentioned under 1, 2 and 3 of this Article. Personal circumstances that will result in not meeting the required deadlines to complete the Master of Science in International Accountancy programme may constitute a precondition for the Board of Examiners to extend the validity of positive examination results, based on a positive advice from the Student & Career Counsellor. A request to extend the period of validity of a positive examination result has to be submitted to the Board of Examiners by e-mail at the MScIA programme office.

Article 4.21 Retention period examination results

The examinations, results and the assessed work of digital and physically written examinations have to be filed for at least two (2) years after the result of the examination is determined.

Chapter V **Comment, right of inspection and objection procedure**

Article 5.1 Comment procedure

(General) Comments (e.g. unclear questioning, remarks on given assignment) regarding written examinations with open and/or closed questions (Multiple Choice) 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. The comments procedure allows students to submit comments regarding written examinations with the aim of filtering out inaccuracies prior to the start of the grading process.

Article 5.2 Inspection procedure

1. The right of inspection comprises that, within twenty (20) working days after the publication date of the grade, students will be given the opportunity to inspect:
 - their assessed answers to the written examination or written part of an examination;
 - the examination (e.g. written examination, assignments) itself within the framework of the study materials and learning goals of the educational unit concerned; and
 - the norms applicable to the assessment thereof; and
 - the answer key to the assessed written examination.
2. Students will be provided with information regarding to the inspection date, time and location by the MScIA programme office no later than ten (10) working days before the date of inspection. Within five (5) working days after such announcement, students need to sign up for the inspection.
3. Objections regarding the assessment of the individual examination have to be submitted in writing during the inspection or within a maximum of three (3) working days after the inspection, according to the instructions communicated in the syllabus and/or on Canvas.
4. The course coordinator must react on each submitted objection within ten (10) working days after receipt of the objection.
5. Within the period specified in paragraph 1 of this Article, a student will be given a second opportunity to exercise the right of inspection, provided that the student can demonstrate that circumstances beyond the student's control prevented the student from exercising this right in the first instance. The student must have reported the inability promptly to the course coordinator, however in any case within five (5) working days after the date of inspection was provided.
6. 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 ten (10) working days after the course coordinator reacted to the student. The objection has to be lodged by e-mail at boe-iema-sbe@maastrichtuniversity.nl. 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.

Chapter VI Exemptions

Article 6.1 Authority and maximum

1. The Board of Examiners is authorized to grant students exemptions from courses and/or examinations, provided that the student can demonstrate the successful completion of a course and/or examination for a university or higher professional education study programme which was similar in terms of content and level.
2. A maximum of 7.0 ECTS credits of exemptions can be granted within the Master's exam.
3. A request for exemption from an examination must be submitted by e-mail to the Board of Examiners at boe-iema-sbe@maastrichtuniversity.nl. Along with the request for exemption the student must provide properly validated evidence of the successful completion of the examination or the acquisition of the skills equivalent to the examination from which exemption is requested.
4. No exemptions can be granted for knowledge that is obtained at another faculty or school during the time the student is excluded from participating in examinations based on committed irregularities.
5. An exemption can only be granted for an entire educational unit, not for one or more components thereof.

Article 6.2 No registration of actual grades

Exemptions granted by the Board of Examiners will be registered on the (final) grade list as *exemption(s)*. This means that the actual grade(s) and result(s) obtained for such (an) educational unit(s) outside or within Maastricht University / Vrije Universiteit Amsterdam, will neither be published via one of the MScIA communication channels, nor be stated on the (final) transcript and the list of Exam subjects of the MScIA study programme.

Article 6.3 Exemptions and the Grade Point Average (GPA)

Exemptions do not constitute a part of a student's GPA.

Chapter VII Extracurricular educational units

Article 7 Extracurricular educational units

Extracurricular Educational units are not applicable to the Master of Science in International Accountancy study programme.

Chapter VIII Irregularities

Article 8.1 Irregularities, fraud and plagiarism

1. An irregularity is an act and/or omission by a student in violation of the rules, guidelines and instructions relating to (the completion of) courses and/or examinations. This includes, among others, plagiarism and other forms of fraud.
2. Fraud, including 'plagiarism', refers to actions or omissions by a student, intended or not, which make it impossible in whole or in part to properly evaluate their knowledge, understanding and skills or creating the opportunity for others to plagiarism or other forms of fraud.

Fraud includes but is not limited to a student:

- having any unauthorised aids, texts or notes, or unauthorised electronic aids and/or communication devices at their disposal during an examination;
 - having communicated or tried to communicate with fellow students during an examination, either verbally or through gesture, without permission from an exam supervisor, examiner, or a member of the Board of Examiners;
 - having copied or tried to copy fellow students' (examination) answers, or having given another student the opportunity to copy their own answers;
 - having posed as someone else or having themselves represented by someone else at the examination;
 - having misled or tried to mislead an exam supervisor/invigilator, an examiner, a corrector or the Board of Examiners with respect to the examination, or having provided an opportunity for them to be misled;
 - having collaborated on a graded assignment, paper or practical exercise, whereas this was not explicitly allowed (i.e., collusion);
 - submitting work or assignments acquired from or written by a third party (whether or not for payment) and/or (partially) generated by artificial intelligence software, such as ChatGPT.
3. Plagiarism means the presentation of ideas or words from one's own or someone else's sources without proper acknowledgment of the sources. Plagiarism is considered to be fraud.

Plagiarism includes but is not limited to a student:

- using or copying their personal or other people's texts, data, ideas or thoughts without adequate reference to the source (and thus passing it off as their own);
- presenting the structure or central body of thought from others without adequate reference to the source and thus passing it off as their own;
- not clearly indicating literal or almost literal quotations in the text, for example via quotation marks or an appropriate layout;
- paraphrasing the content of their own or other people's texts without adequate reference to the source;
- copying video, audio or examination material, software and programme codes from others without adequate reference to the source and thus passing them off as their own;
- submitting work or assignments acquired from or written by a third party (whether or not for payment) and/or (partially) generated by artificial intelligence software, such as ChatGPT, and thus passing them off as their own.

Article 8.2 Measures/sanctions in case of irregularities

- 1a. If the Board of Examiners determines that a student has committed an irregularity in any examination or part(s) thereof, the Board of Examiners may take appropriate measures and/or impose sanctions as per paragraphs 4 and 5 of this Article.
- 1b. In departure of Article 1 paragraph 5 of the General UM Regulation of Fraud and Irregularities of any academic year, as published on the UM website, if the Board of Examiners determines that an irregularity has been established in a group assignment, it may take appropriate measures and/or impose sanctions for all students involved in the group assignment as per paragraphs 4 and 5 of this Article. If it is clear that specific students have committed the irregularity, only those students will be affected.
2. The Board of Examiners may only impose measures/sanctions if an irregularity has been established and after having given the student the opportunity to put forward their view on the matter during a hearing.
3. If an irregularity has been established and, if applicable, a sanction has been imposed, the Board of Examiners will include the decision in the student's file. The decision can be taken into account in any future event of this nature and this might lead to a more severe sanction.
4. When an irregularity, as defined in Article 8.1 of this MScIA-EER, has been established the Board of Examiners may decide to impose any of the following measure/sanctions, referred to in Article 7.12b of the Act/WHW, or a combination thereof upon the student:
 - a. a reprimand/official warning; and/or
 - b. declare an examination (or components thereof) invalid; and/or
 - c. exclusion from participation or further participation of one or more examinations or exams at the Master of Science in International Accountancy programme for a period of time to be determined by the Board of Examiners, with a maximum period of one year.
5. In serious cases of an irregularity or if a student is found guilty of repetition of an irregularity, the Board of Examiners can propose to the Executive Boards of Maastricht University and Vrije Universiteit Amsterdam that the student(s) concerned should be permanently deregistered from the study programme.

Chapter IX Time limit for decisions by the Board of Examiners

Article 9 Decisions within a reasonable period of time

1. A decision taken by the Board of Examiners shall be made within the time limit prescribed by statutory regulation, or, in the absence of such a time limit, within a reasonable period of time after receipt of the request.
2. The reasonable period of time, referred to in paragraph 1 of this Article, shall in any event be deemed to have expired when the Board of Examiners has not made a decision or given communication, as referred to in Article 4:14 Awb (Dutch General Administrative Law Act), within eight (8) weeks of receiving the request.
3. If a decision cannot be made within eight (8) weeks, the Board of Examiners shall inform the student, stating a reasonable time limit for the decision to be made (adjournment).
4. The Board of Examiners will handle and decide on requests in order of priority and respecting the legal time limit as referred to in paragraph 2 of this Article. For this reason, it might be possible that students who submitted a request earlier, receive the decision at a later stage than their fellow students who submitted the request at a later date.

Chapter X Master's thesis

Article 10.1 Aim Master's thesis and requirements

1. All Master's students must write and successfully complete a Master's thesis. The Master's thesis is an independently and individually written essay on a particular subject, which is discussed from a theoretical or theoretical and practical point of view, at a graduate academic level.
2. The aim of the Master's thesis, the learning goals, general information, procedures and the requirements are described in the Thesis Module syllabus.

Article 10.2 Registration Master's thesis first sit and resit

1. The deadline for handing in the Master's thesis in the first and resit are stated in the Thesis Module syllabus.
2. If the evaluation of the Master's thesis or the defence thereof results in an insufficient or a No Grade (NG), a student gets the opportunity to hand-in and defend a revision of this Master's thesis within a specific period of time as described in the Master's Thesis Module syllabus (a resit). If the resit results in an insufficient grade, or if the student fails to hand-in and defend a revision within this time frame, the student has to write a Master's thesis on a new subject, unless the Board of Examiners decides otherwise based on proven personal circumstances (see Article 17.5 of this MScIA-EER).

Article 10.3 Plagiarism check

All Master's theses that are being graded according to the procedure as stated in the Thesis Module syllabus, will be assessed checked on plagiarism and other irregularities.

Article 10.4 Deadlines Master's thesis

Students who follow the thesis module must have submitted and defended their Master's thesis within six months after the start of the thesis module. After six months, there is a two-month resit period in which students have the possibility to rewrite, submit and defend their Master's thesis.

Article 10.5 Resit of the Master's thesis based on Personal circumstances

1. When a student does not meet the first sit deadline and/or standards for the Master's Thesis due to personal circumstances, as defined in Article 17.5 of this MScIA-EER, they can use the resit period to complete their Master's Thesis.
2. If the experienced personal circumstances do not allow the students to complete the Master thesis in the resit period, they may request the Board of Examiners to grant a postponement of the deadline in addition to the resit timeframe. The students must contact the Student & Career Counsellors about their personal circumstances. If the personal circumstances are verifiable and have an impact on the MSc Thesis progress, the Board of Examiners can approve a request from the student to postpone the grading date. If the student does not successfully complete the Master's thesis by the postponed deadline as set by the Board of Examiners, they must start with a new thesis process as per Article 10.2 paragraph 2 of this MScIA-EER.
3. Students who made use of the resit period as per paragraph 1 of this Article and who, if applicable, received a positive decision from the Board of Examiners on the postponement of deadline as per paragraph 2 of this Article, and who meet the (Summa) Cum Laude requirements as set in Article 12.3 or Article 12.4 of this MScIA-EER, can submit a request to the Board of Examiners to disregard the result of the first sit of the Master's thesis and considering the result of the resit of the Master's thesis as their first sit.

Chapter XI Fulfilment of the Master's exam requirements

Article 11.1 Assessment of the Master's exam

1. The decision of the Board of Examiners that a student has fulfilled all the requirements of the Master of Science in International Accountancy exam means that the student has demonstrated obtaining the general qualities outlined in the aims listed in Article 3.1 of this MScIA-EER, as well as the specific qualities as specified in the descriptions of the specific courses, examinations and skills trainings.
2. The Board of Examiners determines if the student fulfilled all the Master's exam requirements of the study programme as set out in paragraph 1 of this Article and the date thereof, taking Article 11.2 of this MScIA-EER into account.
3. Prior to determining if the student fulfilled the Master's exam requirements of the study programme as set out in paragraph 1 of this Article, the Board of Examiners may conduct their own investigation of the student's knowledge regarding one or more components or aspects of the programme.

Article 11.2 Graduation date

The last day of the month, in which a student has satisfied all graduation requirements of the Master of Science in International Accountancy programme will be considered the graduation date.

Article 11.3 Graduation requirements

To pass the Master's exam, a student must have obtained the ECTS credits for all educational units of the Master of Science in International Accountancy study programme, as outlined in Chapter 14. In addition, a student must have a valid registration for the Master of Science in International Accountancy programme for the academic year in which the student graduates.

Article 11.4 Master's exam degree and certificate

1. A Master's of Science Degree is awarded to students who have fulfilled all requirements of the Master of Science in International Accountancy study programme, as outlined in Chapter 14.
2. The certificate can only be issued when a student meets all (exam) requirements in order to graduate, including a valid registration and having fulfilled all payment requirements (the tuition fee) for the Master of Science in International Accountancy programme.

Article 11.5 Certificate

1. The certificate and the accompanying appendices will state all required information as stated in Article 7.11 paragraph 2 of the Act/WHW.
2. The Board of Examiners includes a diploma supplement to the certificate, in accordance with Article 7.11 paragraph 4 of the Act/WHW.
3. The certificate is signed by the members of the MScIA Programme Management and by the chair of the Board of Examiners.

Article 11.6 Graduation procedure and ceremony

Students will automatically graduate when all exam requirements of the Master of Science in International Accountancy study programme are met. The certificate will be issued during the graduation ceremony or under certain conditions will be sent per postal services by the MSCIA programme office, mandated by the Board of Examiners. More information regarding the graduation procedure is provided by the MSCIA programme office.

Article 11.7 Postponement of graduation

Students who are entitled to graduate, because they have fulfilled the graduation requirements in Article 11.3 of this MScIA-EER, may request the Board of Examiners to postpone the graduation ultimately two weeks before fulfilling the last exam requirement. More information regarding a postponement of graduation can be obtained from the MScIA programme office.

Chapter XII Cum Laude and Summa Cum Laude

Article 12.1 Applicability

This Chapter is applicable to students who started the Master of Science in International Accountancy programme in the academic year 2024 – 2025 or later.

Article 12.2 General

The Board of Examiners may decide to award the degree classification Cum Laude and have this degree classification stated on the certificate and the diploma supplement if students meet the Cum Laude requirements as stated in Article 12.3 of this MScIA-EER.

Article 12.3 Requirements Cum Laude

The Master of Science in International Accountancy exam is passed with Cum Laude (distinction) if the student has obtained a weighted and not rounded average numerical score (GPA) of at least 8.00 for all the educational units combined, registered within the Master of Science in International Accountancy study programme and stated on the Master of Science in International Accountancy study programme certificate, on condition that no resit examinations have been taken and no fail, or insufficient grade or 'no grade' (NG) has been obtained. The minimum requirement for the Master's thesis is a grade of 8.0. A reasoned request can be submitted to the Board of Examiners to grant a Cum Laude in spite of an obtained 'no grade' or participation in a resit due to personal circumstances as defined in Article 17.5 of this MScIA-EER.

Article 12.4 Requirements Summa Cum Laude

The Master of Science in International Accountancy exam is passed with Summa Cum Laude (the highest distinction) if the student has obtained a weighted and not rounded average numerical score (GPA) of at least 9.00 for all the educational units combined, registered within the Master of Science in International Accountancy study programme and stated on the Master of Science in International Accountancy study programme certificate, on condition that no resit examinations have been taken and no fail, or insufficient grade or 'no grade' (NG) has been obtained. The minimum requirement for the Master's thesis is a grade of 9.0. A reasoned request can be submitted to the Board of Examiners to grant a Summa Cum Laude in spite of an obtained 'no grade' or participation in a resit due to personal circumstances as defined in Article 17.5 of this MScIA-EER.

Article 12.5 Dual degree and international network programmes

n.a.

Article 12.6 Irregularities and (Summa) Cum Laude

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

Article 12.7 Exemptions and (Summa) Cum Laude

Any exemptions granted are not taken into account in determining whether the exam is passed (Summa) Cum Laude. The minimum number of ECTS credits required in order to determine whether the Master of Science in International Accountancy programme is passed (Summa) Cum Laude are 53.0 ECTS credits in numerical graded educational units.

Chapter XIII Appeal procedure

Article 13.1 The right of lodging an appeal and deadline

A party involved can lodge an appeal, by means of a notice of appeal within six (6) weeks starting from the day after the date the decision was procedurally correctly announced, with the Complaints Service Point (CSP) for the attention of the Board of Appeal for Examinations. More information regarding the appeal procedure and the requirements is stated in the Rules and Regulations of the Board of Appeal for Examinations (published on the UM website) and on SBE Student Intranet. An Appeal can be sent to the Complaints Service Point by e-mail at complaintsservice@maastrichtuniversity.nl.

Article 13.2 Subjects of Appeal

Students may lodge an appeal with the Board of Appeal for Examinations against:

- decisions of the Board of Examiners or of examiners;
- decisions not of a general nature regarding admission, as mentioned in Chapter I of these regulations.

Article 13.3 Complaints procedure

1. The Master of Science in International Accountancy has a complaints procedure for matters other than objections within the scope of the MScIA-EER (see e.g. chapter 5 of this MScIA-EER) or the subjects of appeal as mentioned in Article 13.2 of this MScIA-EER. The MScIA complaints procedure will be made available on Canvas.
2. Matters other than those referred to in paragraph 1 of this Article should be sent to the MScIA Programme Management via complaints-iema-sbe@maastrichtuniversity.nl.

Part 3

The MScIA Study Programme

Chapter XIV MScIA study programme

Article 14.1 ECTS credits

The curriculum of the Master of Science in International Accountancy consists of eight courses and a thesis. The Master of Science in International Accountancy study programme represents a total study load of 60 ECTS credits.

Article 14.2 Content and Structure

1. The content and detailed structure of the study programme is timely announced by the MScIA programme office on the MScIA website and on Canvas.
2. The Master of Science in International Accountancy programme represents a combination of courses in the subject areas of Audit & Assurance, Financial Accounting, Internal Control & Accounting Information Systems, Financial Management, Management Accounting & Control, Strategy, Leadership and Organization, Behavior, Ethics & decision-Making, and Corporate Governance. All courses are at advanced and practice-oriented level. Furthermore, the Master of Science in International Accountancy programme includes a thesis.
3. The MScIA study programme consists of compulsory courses only and does not include elective courses.

Article 14.3 Master's exam of the Master of Science in International Accountancy

1. Courses of the programme
 - a. The curriculum of the Master of Science in International Accountancy consists of the following courses, with the study load in brackets:
 - Audit and Assurance (9 ECTS credits)
 - Financial Accounting (12 ECTS credits)
 - Internal Control and Accounting Information Systems (12 ECTS credits)
 - Financial Management (3 ECTS credits)
 - Management Accounting & Control (4 ECTS credits)
 - Strategy, Leadership & Organization (2 ECTS credits)
 - Behavior, Ethics & Decision-Making (3 ECTS credits)
 - Corporate Governance (3 ECTS credits)
 - b. Each course will be examined by one or more examinations.
 - c. Specific requirements of each course are included in the syllabus of each course
2. Thesis

The thesis of the Master of Science in International Accountancy has a study load of 12 ECTS. Specific requirements of the thesis are included in the Thesis Module syllabus.

Chapter XV Dual Degree and network programmes

Article 15 Dual degree programmes and network programmes

A dual degree programme and a network programme are not applicable to the Master of Science in International Accountancy study programme.

Chapter XVI Open programme

Article 16 Open programme

An open programme is not applicable to the Master of Science in International Accountancy study programme.

Part 4

Final Provisions

Chapter XVII Final Provisions

Article 17.1 Evaluation

The MScIA Board of Deans is responsible for regular evaluation of the education and study programmes for monitoring purposes and if necessary, adjustment of the study load of the study programme. The MScIA Board of Deans will, in any case, take the workload for the students into consideration.

Article 17.2 Amendments

1. No amendments will be made that apply to the academic year this MScIA-EER is valid for, unless the proposed amendments in all fairness do not affect the students negatively.
2. Amendments to this MScIA-EER are laid down by a separate decision of the SBE Board and will be published on Canvas and on the MScIA website.
3. Amendments will not negatively affect a decision, regarding a student, made under the existing regulations, by the Board of Examiners.
4. In the event that new final attainment levels are prescribed by an accrediting body, the MScIA Programme Management may modify the curriculum to ensure that diplomas are issued at all times in accordance with the applicable attainment levels. Such curriculum changes will include appropriate transitional arrangements for currently enrolled students. Students will be informed of any changes in a timely manner.

Article 17.3 Publication of the MScIA-EER and other regulations

1. The MScIA Board of Deans ensures the publication of the MScIA-EER and other regulations and of all amendments to the MScIA-EER.
2. Up-to-date digital versions of the regulations, rules and guidelines mentioned in paragraph 1 of this Article will be made available on Canvas and on the MScIA website.

Article 17.4 Unforeseen circumstances

The MScIA Board of Deans shall decide on cases which are not provided in these regulations, after it has consulted with the Board of Examiners. No rights can be derived from information provided by Maastricht University or Vrije Universiteit Amsterdam which is contradictory to the MScIA-EER, unless the Board of Examiners explicitly decides otherwise.

Article 17.5 Hardship

1. The Board of Examiners is authorised to deviate from the MScIA-EER in individual cases if strict adherence to these regulations would result in inequitable circumstances for the student.
2. The Board of Examiners will take the following personal circumstances into account when deciding:
 - a. Illness of the student concerned;
 - b. Physical, sensory or other impairments of the student concerned;
 - c. Pregnancy of the student concerned;
 - d. Special family circumstances;
 - e. Administrative activities as referred to in Article 2.1(1) under (e), (f) and (g) of the Implementation Decree for the Act 2008 (Uitvoeringsbesluit 2008 of the Act/WHW), and

- f. Other personal circumstances, not mentioned in paragraphs a. to e., that, if not taken into account by the Board of Examiners, would lead to manifestly unreasonable results.

A more detailed explanation of the personal circumstances under paragraph 2 of this Article, can be found in the Rules and Regulations via SBE Student Intranet.

Article 17.6 Force Majeure

If unforeseen and exceptional circumstances, which have occurred beyond the student's and/or Maastricht University/Vrije Universiteit Amsterdam control and which are solely a result of force majeure; such as situations of crisis or war, humanitarian problems, geopolitical factors/tensions, the outbreak and control of contagious diseases (such as epidemics/pandemics), etc., hinder students from being able to fulfil (the) exam and/or other requirements stated in these regulations, the Board of Examiners, in consultation with the MScIA Board of Deans and/or the Executive Boards of Maastricht University and Vrije Universiteit Amsterdam may deviate from these regulations and may decide to prescribe and/or provide (an) appropriate alternative(s).

Article 17.7 Unsuitability (Iudicium Abeundi)

1. In exceptional cases and after careful consideration of the interests involved, the Board of Examiners may, stating reasons, ask the Executive Boards of Maastricht University and Vrije Universiteit Amsterdam to terminate or refuse the enrolment of a student in the Master of Science in International Accountancy if the student, through his behaviour or opinions ventured, has demonstrated his/her unsuitability to practice one or more professions for which he is/will be trained by the programme he/she follows, or is unsuitable for the practical preparation for the (practice of the) profession. Examples of aforementioned inappropriate behaviour can be found in the MScIA Code of Conduct in Appendix A.
2. If the MScIA Board of Deans is asked by the Executive Boards of Maastricht University and Vrije Universiteit Amsterdam for a recommendation on a proposed termination or refusal of registration based on the reasons stated in section 1, the MScIA Board of Deans will in turn ask for a recommendation from the Board of Examiners. The recommendation to the MScIA Board of Deans will be supported by reasons.

Maastricht and Amsterdam, April 2025

Thus laid down by the MScIA Board of Deans and the Board of the School of Business and Economics of Maastricht University, after having obtained consent, where applicable, from the Board of Examiners and the SBE Council of Maastricht University.

Appendix A Code of Conduct

Core Values

As a student from the Master of Science in International Accountancy (MScIA) you prepare for a career in society with a position of responsibility. This requires intellectual passion, an optimal contribution to problem-based learning, the international classroom, societal involvement, and the ambition to want to learn and develop and to continue to do so in the future.

The core values are further concretised through the way in which we interact with each other within Maastricht University and Vrije Universiteit Amsterdam, as well as in the outside world when we represent the university in some capacity or role.

First of all, we should be able to count on each other: among staff, among students, and in cooperation with each other. Respect, integrity, taking responsibility and self-reflection are the core concepts here.

From their own field of expertise, knowledge and experience, staff and students contribute to an inspiring work and academic climate. We value each other's contribution in word and gesture. Professionalism, collaboration, results orientation are the core words here.

Keeping abreast of developments, being open to others' input to bring your own core task to a higher level, coming up with and developing new ideas – that requires some daring, a critical perspective, the ability to recognise opportunities, and readiness to change. Staff and students must encourage each other in this process.

Being aware of your surroundings means that you are aware of the larger societal community that you are part of and realise that your actions, as a MScIA staff member or student, have an effect on the outside world.

Behavior

We expect the students from the MScIA to behave in a manner that is suited in general and for an academic institution in particular. We emphasize fairness to all students following the programme.

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 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.

Furthermore,

- 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.
- 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.
- 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 MScIA Programme Office know in advance.
- Dress in a way that does not offend others and lives up to the normal expectations of executive teaching and training programs.

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:

- Cheating: behaving in a dishonest or deceitful way in order to win an advantage.
- Plagiarism: the unauthorized copying or adoption of texts of others.
- Fabrication: using fictitious data and results with the sole purpose to deceive.
- Misrepresentation of records: tampering and falsifying information, for example on one's resume.
- Facilitating dishonesty: knowingly helping or attempting to help another violate any of the above provisions.
- Being late; making sure to be present in the classroom at the scheduled time of the lecture's start.

Appendix B Rules of Procedure for Examinations

Applicability

These Rules of Procedure apply to all written examinations administered on site, online, or by means of online proctoring through a service whether or not at a facility of Maastricht University or Vrije Universiteit Amsterdam. In exceptional circumstances, additional or modified regulations may apply.

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 Chapter 8.

Surveying 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.

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.

Administering examinations

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.

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.

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.

In the event of an emergency, students must follow the instructions of the Invigilators, emergency services (such as the fire brigade) and/or company emergency response workers at the exam venue.

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 behaviour will be considered an irregularity. Any form of discussion or exchange of information whatsoever will be considered an irregularity. The invigilator will prepare a report of the irregularity and submit this to the report this to the Board of Examiners. The Board of Examiners may decide to take further action.

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 examination, 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.

Handing in the exam

Students are permitted to hand in their exams to their Invigilator no earlier than 30 minutes after the exam starts.

After students hand in their exams, they must leave the room as quickly and as quietly as possible. Students who have handed in their exams and left the room will not be permitted to re-enter the room. The Board of Examiners may determine that students must provide proof of identity when handing in their exams, before they can leave the room.

Exam papers must be handed in no later than the official end of the exam or as instructed by the Head (or other) Invigilator. Since students are not allowed to amend their answers once the exam has ended, they must fill in their name and/or student ID number before the end of the exam

Violations of the rules

In the event of irregularities as defined in rules of procedure for examinations, 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.