



## **EDUCATION AND EXAMINATION REGULATIONS**

**2022-2023**

**International Executive Master of Auditing**

**Maastricht University  
Vrije Universiteit Amsterdam**

## **Introduction**

These are the Education and Examination Regulations 2022-2023 for the International Executive Master of Auditing, offered by Maastricht University and Vrije Universiteit Amsterdam.

These regulations have been approved for the academic year 2022-2023 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 2022-2023 are based on the standards laid down in the Dutch Higher Education & Research Act (WHW), and the accreditation requirements of the accrediting bodies of IEMA, Maastricht University and Vrije Universiteit Amsterdam.

## **Adoption**

These Education and Examination Regulations will take effect as from September 2022 and stay in force for the academic year 2022-2023, up to and including August 2023.

## 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 programme preparing for the master of international auditing degree.
- Country-specific Course: an educational unit of the International Executive Master of Auditing programme 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 programme preparing for (the theoretical part of) a professional auditing license.
- Course: an educational unit of the International Executive Master of Auditing programme.
- 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 Programme: the curriculum of core courses of the International Executive Master of Auditing leading to the master of international auditing degree.
- Country Specific programme: a country-specific module 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.
- Exam: the overall assessment of the IEMA programme or of the IEMA thesis as referred to in Article 7.3 paragraph 3° Article 7.10 paragraph 2 of the Act/WHW.
- Examination: an assessment of a course as referred to in Article 7.3 paragraph 3° Article 7.10 paragraph 1 of the Act/WHW in a written, oral or digital format.
- 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.
- Examiner: the person designated by the Board of Examiners to administer examinations and to determine the results of such examinations.
- Executive Board of MU: the Board of Maastricht University as referred to Article 9.12 of the Act/WHW.

- Executive Board of VU: the Board of Vrije Universiteit Amsterdam as referred to Article 9.12 of the Act/WHW.
- FSU: Florida State University, a US institution of higher education.
- IEMA: International Executive Master of Auditing, an executive master programme 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 Board of Deans: The committee consisting of the Dean of the School of Business and Economics of MU and the Dean of the School of Business and Economics of VU Board ultimately responsible for the IEMA Board.
- IEMA Programme Office: the office who gives support to IEMA students on a variety of personal and educational related topics.
- 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.
- Programme (or study programme): the IEMA programme 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 programme 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: an examination of a particular course which is 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).

## Chapter I - Admission

### *Article 1.1 – Assessment of applicants*

All applicants are assessed by the IEMA Board regarding their eligibility for admission. The IEMA Board decides for each individual application whether the applicant will be admitted to the IEMA programme

### *Article 1.2 - Required prior education for admission*

In order to be eligible for admission to the IEMA programme, a candidate 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.

### *Article 1.3 - 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, prior education and international orientation within auditing.

## Chapter II – General provisions

### *Article 2.1 - Applicability*

#### 1. Objective scope

These regulations are applicable to the educational programme 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 2022-2023.

#### 3. Scope limitation

The scope of these regulations is limited to the education and examinations of the core programme, the Dutch country specific programme 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.

### *Article 2.2 - 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 programme 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 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 - 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 the IEMA Board about the educational aspects of IEMA and evaluating the IEMA educational programme. Members of the Education Committee are appointed by the IEMA Board (for a designated period). The Education Committee meets at least once a year.

### *Article 2.4 - Communication*

1. IEMA (may) use(s) (digital) communication channels (such as Canvas, the IEMA webmail account, the IEMA website and/or other IEMA/MU/VU 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 IEMA.
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.

## Chapter III - Aim, structure and content of the study programme

### *Article 3.1 – Learning goals*

The content of the IEMA study programme has an international orientation and focus. The generic learning goals of the Master's study programmes are that graduates are 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 setting.

Next to these four generic learning goals, the programme distinguishes nine programme-specific learning goals. Graduates of the IEMA programme must:

- have knowledge of and insight into the principles for the professional practice and to the detailed work to be performed related to audits of annual accounts and other assurance engagements;
- have knowledge of and insight into the principles of financial reporting and must be able to evaluate to what extent annual accounts have been prepared in accordance with the relevant standards;
- have knowledge of and insight into the principles and theories of internal control and must be able to structure and assess an internal control system on the basis of a risk-oriented approach;
- be able to evaluate the functioning of a management accounting and control system;
- be able to recognize situations in which strategy, leadership or the organisation of a company involve such weaknesses that the risk exists that the company's objectives will not be realized;
- be familiar with the most important principles of corporate finance, valuation, financial planning, working capital management, financial performance assessment, and understand the risk and return of investment products;
- be familiar with the most important aspects of corporation tax, value added tax, personal income tax, withholding taxes and formal taxation law, particularly directed at potential tax effects and risks;
- have insight into the principles and theories regarding professional and other conduct;
- be familiar with the principal aspects of the Dutch legal system and European law and of the differences between the main international judicial systems.

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 course manuals of each course.

### *Article 3.2 - Form of the study programme*

The IEMA study programme is offered as a part-time study programme. The duration of the IEMA study programme is two (2) academic years. The first academic year has a workload of 1.260 hours, which corresponds with 45 ECTS credits. The second academic year can either have a workload of 1.260 hours - which corresponds with 45 ECTS credits - when the student chooses a country specific programme, or a workload of 700 hours - which corresponds with 25 ECTS credits - when the student chooses the thesis module. One ECTS credit equals a workload of 28 hours (Article 7.4 The act/WHW).

### *Article 3.3 - Start of the study programme*

The IEMA study programme starts once a year in September.

### *Article 3.4 - Language of the study programme*

In the IEMA study programme teaching and examinations are conducted and given in English.

### *Article 3.5 – Structure and content of the study programme*

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

#### 2. Core programme

- a. The core programme consists of 60 ECTS credits. The core programme consists of the following courses (ECTS between brackets):
  - Audit and Assurance (16 ECTS credits)
  - Financial Accounting (12 ECTS credits)
  - Internal Control and Accounting Information Systems (15 ECTS credits)
  - Financial Management (3 ECTS credits)
  - Management Accounting & Control (4 ECTS credits)
  - Strategy, Leadership & Organization (2 ECTS credits)
  - Behavior, Ethics & Decision-Making (2 ECTS credits)
  - Corporate Governance (3 ECTS credits)
  - International Practice (3 ECTS credits)
- b. All courses of the core programme 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 an 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 examination.

#### 3. Country specific programme

- a. The country specific programme 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 ECTS credits and includes the following courses (ECTS between brackets):
    - Audit and Assurance (4 ECTS credits)
    - Financial Accounting (2 ECTS credits)
    - Internal Control and Accounting Information Systems (3 ECTS credits)
    - Dutch Tax Law (11 ECTS credits)
    - Dutch Law (10 ECTS credits)
  - 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 examination.
- 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 programme by writing a thesis of 10 ECTS credits. The guidelines for the thesis are included in a separate document titled: Thesis Guide IEMA.

## Chapter IV - Examination

### *Article 4.1 - Rules of procedure for examinations*

1. In the code of Conduct which can be found in Appendix A to these Education and Examination Regulations the Board of Examiners lays down the rules and guidelines regarding proper conduct with regard to 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 a subject examination or part(s) thereof, the Board of Examiners will investigate this and decides whether fraud is established and if so, which sanction will be imposed in line with article 8.2 of this Education and Examination Regulation.

### *Article 4.2 - Assessment*

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 course manual, without prejudice to the Board of Examiners' competence to determine otherwise in exceptional cases.

### *Article 4.3 - Written examinations*

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

### *Article 4.4 - Oral examinations*

All oral examinations are conducted by two 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.

### *Article 4.5 - 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 course manual.

### *Article 4.6 - Invalid examination*

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

#### *Article 4.7 - Resit examinations*

##### 1. Definition

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

##### 2. Frequency

Resit subject examinations occur with the same frequency as regular subject examinations throughout the academic year. For written resit subject examinations, a timetable will be duly announced. Per written 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. 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) or higher and the student obtained the ECTS credits for the course.

#### *Article 4.8 - No Grade (NG)*

In case of inability to determine a result, for instance if a student has registered for the examination but has not actually taken the examination or part thereof, an examination will be graded with a No Grade (NG).

#### *Article 4.9 - Date and location of the examination*

1. Examinations can be conducted during the educational seminars, between seminars or after the last seminar as stated on the examination calendar published via the IEMA communication channels.
2. In order to safeguard the quality of examinations, written examinations, not being online examinations, can only be held at the IEMA location(s) as published via the IEMA communication channels or at a location approved by the Board of Examiners.
3. Examinations are held at a location as stipulated in 4.9.2 unless the Board of Examiners allows the examination to take place online.

#### *Article 4.10 - Special examination arrangements*

The Board of Examiners may decide to grant students special examination arrangements suited to the individual situation. Students with a disability and/or chronic disease, and who would like to be granted special arrangements during their study programme and/or examinations, should contact the Disability Support Office of Maastricht University. More information on the conditions and procedure with regard to special arrangements can be found on the Maastricht University website. A request for special arrangements for students with a disability must be requested to the Board of Examiners by the Disability Office (on behalf of the student).

#### *Article 4.11 - Results*

All examinations in the IEMA study programme are assessed by means of a whole or a half grade on a scale from 0.0 to 10.0 or qualified as a pass/fail or a No grade (NG). A final grade between 5 and 6 will be rounded to the nearest integer: up to 5.50, rounded down; 5.50 and higher, rounded up. All other final grades will be expressed in whole or half grades. The grading scale, as applied by IEMA, is to be interpreted as follows:

- 10.0 Outstanding, excellent performance;
  - 9.0 Very good, far above the average standard with minimum errors or shortcomings;
  - 8.0 Good, above the average standard and generally sound work with a number of notable errors or shortcomings;
  - 7.0 More than satisfactory, fair but with significant errors or shortcomings;
  - 6.0 Satisfactory, performance meets the minimum criteria;
  - 5.0 Almost satisfactory, performance just below the minimum criteria;
  - 4.0 Unsatisfactory, performance clearly below the minimum criteria;
  - 3.0 Very unsatisfactory, performance far below the minimum criteria;
  - 2.0 Poor, performance is poor;
  - 1.0 Very poor, performance is very poor;
  - 0 Use is at the discretion of the Board of Examiners.
- Pass  $\geq 5.5$ ; performance at least meets the minimum criteria  
Fail  $< 5.5$ ; performance below the minimum criteria  
NG Inability to determine result

**Disclaimer:** Rights can only be derived from final results as published in the Student Portal. Note that the explanation of the marks in the table below 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).

#### *Article 4.12 - Determination of results*

The Board of Examiners determines the results of each examination. The Board of Examiners can commence an investigation with relation to one or more items or aspects of the study programme, if and to the extent that the concerning examinations and/or results give rise to such investigations.

#### *Article 4.13 - Publication*

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

#### *Article 4.14 - 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. 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 final grade 5.5, before rounding, on a 0.0 to 10.0 scale or a pass on the pass/fail scale. See also Article 4.11 Results.

#### *Article 4.15 - Validity*

##### 1. Examination results

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. Partial Examination results

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 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 3.5 sub 3 of these Education and Examination Regulations.

##### 4. Extension of period of validity

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 IEMA 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 Counselor. 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 IEMA programme office.

## Chapter V - Comment, right of inspection and Objection Procedure

### *Article 5.1 - Comment procedure*

Comments (e.g. unclear questioning, ambiguous multiple choice answers, remarks on given assignment) 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 subject examination in order for them to be reviewed.

### *Article 5.2 - Right of inspection and objection procedure*

#### 1. Right of inspection

The right of inspection comprises that, within twenty (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 5.2 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. 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.

#### 5. Objection

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 thirty (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). 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*

The Board of Examiners is authorized to grant students exemptions from examinations, provided that the student can demonstrate the successful completion of an examination for a university or higher professional education study programme which was similar in terms of content and level.

### *Article 6.2 - 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.

### *Article 6.3 - No Grades and credits awarded*

No grades and credits will be awarded for the subject examination from which the student has been granted exemption. Consequently, no grades will be listed on the student's (final) transcript for educational units the student has been granted exemptions from the Board of Examiners. 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.

### *Article 6.4 - 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 IEMA study programme.



## Chapter VIII Fraud (including Plagiarism)

### Article 8.1 Fraud

1. Fraud, including 'plagiarism', means actions or omissions by a student which make it impossible in whole or in part to properly evaluate his/her knowledge, understanding and skills or creating the opportunity to commit fraud or plagiarism.

Fraud includes but is not limited to a student:

- having any unauthorized aids, texts or notes, or unauthorized electronic aids and/or communication devices at his or her disposal;
  - having communicated or tried to communicate with fellow students, 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' answers, or having given another student the opportunity to copy his/her own answers;
  - having posed as someone else or having themselves represented by someone else at the examination;
  - having deliberately misled or tried to mislead an exam supervisor/invigilator, an examiner, a corrector or the Board of Examiners with respect to the exam(ination), or having provided an opportunity for them to be misled.
2. Plagiarism means the presentation of ideas or words from one's own or someone else's sources without proper acknowledgment of the sources.

Plagiarism includes but is not limited to a student:

- using or copying his/her personal or other people's texts, data, ideas or thoughts without adequate reference to the source;
- presenting the structure or central body of thought from others without adequate reference to the source and thus passing it off as his/her 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 his/her own or other people's texts without adequate reference to the source;
- copying video, audio or test material, software and programme codes from others without adequate reference to the source and thus passing them off as his/her own;
- copying work from fellow students and thus passing it off as his/her own;
- submitting work or assignments acquired from or written by a third party (whether or not for payment) and thus passing them off as his/her own.

### Article 8.2 Measures/sanctions in case of Fraud

1. If the Board of Examiners determines that a student has engaged in fraud with respect to an examination or examination component, the Board of Examiners may take appropriate measures/impose sanctions.
- 2a. The Board of Examiners may only (decide to) impose measures/sanctions if fraud indeed could be established and after having given the student the opportunity to put forward his/her view on the matter during a hearing.
- 2b. The Board of Examiners may impose a sanction if it establishes that a student has committed fraud in any examination or part(s) thereof.
- 2c. The Board of Examiners may impose a sanction if it establishes that a student has committed plagiarism in any examination or part(s) thereof.
3. If fraud 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 fraud/plagiarism has been established by means of paragraph 1 and 2 of this Article, the Board of Examiners may reach the decision to impose any of the

following measures/sanctions, referred to in Article 7.12b of the Act/WHW, or a combination thereof upon the student:

- a. a reprimand/official warning;
  - b. complete or partial voidance or annulment of the relevant examination; and
  - c. exclusion from participation or further participation of one or more examinations or exams at the IEMA study 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 fraud, the Board of Examiners can propose to the Executive Boards of MU and VU 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 after receipt of the request.
2. The reasonable period, 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, in the absence of a time limit prescribed by statutory regulation, 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 the legal time limit as referred to in article 9, paragraph 2 of these Education and Examination Regulations. 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. Students who do not follow a country-specific module must write and successfully complete a Master's thesis (thesis module). 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 IEMA Thesis Guide, available at the IEMA programme office.

### *Article 10.2 Plagiarism check*

All Master's theses must be handed in correctly according to the procedure as stated in the IEMA Thesis Guide. All Master's theses will be checked on plagiarism.

### *Article 10.3 Deadline Master's thesis*

Students who follow the thesis module must have submitted and defended their Master's thesis within 12 months after the start of the thesis module. After 12 months, there is a three-month resit period in which students have the possibility to rewrite, submit and defend their Master's thesis. After 15 months, students have to choose a new thesis topic and start writing a new Master's thesis.

## **Chapter XI - Fulfillment of the Master's exam requirements**

*Article. 11 - 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 programme 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 programme and a country specific module.

## Chapter XII - Cum Laude and Summa Cum Laude

### *Article 12 - 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 8.00 for either:

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

on condition that no resit examinations 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 9.00 for either:

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

on condition that no resit examinations 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 ECTS credits of the core programme and the country specific module or
- b. 60 ECTS credits of the core programme and the thesis module.

## 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. An Appeal can be sent to the Complaints Service Point by e-mail at [complaintsservice@maastrichtuniversity.nl](mailto: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 with regard to exemptions as mentioned in Chapter VI of these regulations;
- decisions not of a general nature regarding admission, as mentioned in Chapter I of these regulations.

## Chapter XIV - Final Provisions

### *Article 14.1 Amendments*

1. No amendments will be made that apply to the current academic year, unless the proposed amendments in all fairness do not affect the students' interests.
2. Amendments to these regulations are laid down by a separate decision of the Board of Deans and will be published on the IEMA website.
3. Amendments will not negatively affect a decision, regarding a student, made under the existing regulations, by the Board of Examiners.
4. 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.

### *Article 14.2 - Announcement*

1. The IEMA Board ensures proper announcement of these regulations and of the rules and guidelines as established.
2. Up-to-date digital versions of the regulations, rules and guidelines mentioned in paragraph 1 will be made available within the Electronic Learning Environment.

### *Article 14.3 - 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.

### *Article 14.4 - 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.

### *Article 14.5 - Force Majeure*

If unforeseen and exceptional circumstances, which have occurred beyond the student's and/or IEMA's 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 fulfill (the) exam and/or other requirements stated in these regulations, the Board of Examiners, in consultation with the Board of Deans and/or the Executive Boards of MU and VU may deviate from these regulations and may decide to prescribe and/or provide (an) appropriate alternative(s).



*Article 14.6 - 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 MU and VU to terminate or refuse the enrolment of a student in the IEMA if the student, through his behavior 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 behavior can be found in the IEMA Code of Conduct in Appendix A.
2. If the Board of Deans is asked by the Executive Boards of MU and VU for a recommendation on a proposed termination or refusal of registration based on the reasons stated in section 1, the Board of Deans will in turn ask for a recommendation from the Board of Examiners. The recommendation to the Board of Deans will be supported by reasons.

**Maastricht and Amsterdam, April 2022**

## Appendix A – 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 fraud – as defined in article 8.1 of these regulations.

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

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 fraud, 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 education and 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 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.

### 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 Chapter 8.

## **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.

## **Violations of the rules**

In the event of irregularities as defined in this Code of Conduct, the invigilator is entitled to take in the examination 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 Programme 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 programmes.

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.