

# Maastricht University opleiding tot Registeraccountant (MURA)

## Education and Examination Regulations

**School of Business and Economics**  
**Maastricht University opleiding tot**  
**Registeraccountant (MURA)**

Academic Year 2023 - 2024

01.23-24

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## Introduction

These are the Education and Examination Regulations 2023-2024 for the Maastricht University opleiding tot Registeraccountant (MURA-EER) of the School of Business and Economics (SBE) of Maastricht University (UM), as required by Article 7.13 of the Dutch Higher Education and Research Act (WHW). This programme is a post-master's study programme provided by the Maastricht University School of Business and Economics (SBE). The Education and Examination Regulations 2023-2024 cover the Academic Year 2023 - 2024 and meet the standards laid down in sections 2 and 3 of the aforesaid Article, as well as other standards required by law and by the accreditation body Commissie Eindtermen Accountantsopleiding (CEA). These regulations have been approved and adopted for the academic year 2023 - 2024 by the SBE Board, after advice from the Board of Examiners. The Education and Examination Regulations are published on the Intranet.

## Adoption

These Education and Examination Regulations will take effect to those students who are enrolled in the MURA programme in the Academic Year 2023 - 2024.

## Definition of Terms

For the purpose of these 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).

**Attendance:** Presence during any teaching activity in educational units. This can be a partial requirement of a course: the minimum number of lectures and/or tutorials a student must attend if and as stated in the course manual and which can be a condition to pass the course.

**Board of Admissions:** the board responsible for the assessment of admissibility of prospective students to a study programme programme as indicated in Chapter 1 of this MURA-EER.

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

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

**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.

**Course:** an educational unit within the meaning of Article 7.3 of the Act/WHW.

**Course assignment:** an assignment that can be used as a substitute for attendance and/or participation requirements.

**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 organization of and coordinates all tasks related to the education and examination and/or assessment of the course.

**Course manual:** a(n) (electronic) document outlining the goals and content of a particular course, describing methods of education and examination of the course concerned and prescribing particular regulations and guidelines applicable to that course.

**Digital examinations:** examinations conducted in a digital format taken on a laptop, Chromebook or computer.

**Disability Office:** the UM's Office students with a disability must contact first if they would like to apply for special arrangements during examinations or for other special facilities that can be offered by the UM.

**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 and for which the student receives the corresponding ECTS credits (see article 7.3 paragraph 2 WHW).

**Exam:** the overall assessment or the final exam of the study programme referred to in Article 7.3 paragraph 3 ° Article 7.10 paragraph 2 of the Act/WHW.

**Examination:** an assessment of a component or components of the exam 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.

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

**Fraud:** actions or omissions by a student 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 or plagiarism.

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

**Maastricht University (UM):** an institution of higher education according to Article 1.8 paragraph 1 of the Act/WHW.

**MURA:** Maastricht University opleiding tot Registeraccountant.

**MURA-EER:** abbreviation for Education and Examination Regulations for the MURA programme.

**MySBE Intranet:** a web-based environment 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 > UM Launchpad > MySBE Intranet.

**N.a.:** not applicable

**NVAO:** abbreviation for Accreditation organisation of the Netherlands and Flanders, which is the quality assurance agency for higher education.

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

**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 office:** the MURA programme office.

**Registeraccountant:** an individual who is licensed by law to audit accounts

**Resit:** in principle the second opportunity in a study year for the examination of an educational unit or parts thereof, 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 4.10 of this MURA-EER.

**SBE:** abbreviation for School of Business and Economics, a faculty of Maastricht University.

**SBE Board:** the faculty board of the SBE referred to in Article 9.12 of the Act/WHW.

**Student:** a person who is correctly registered at a university for education and or to do exams and the examinations in the MURA programme.

**Student Portal:** the portal to the digital personal environment of Maastricht University which can be used by the student for administrative purposes, e.g., course registration, for which a username and password are provided to the student upon enrolment at Maastricht University.

**Study guide:** information concerning the education and the study programme of MURA, including a list and description of all courses

**Study material:** literature, hardware, software and other sources of information that students need for educational purposes and for a particular course.

**Study programme:** a study programme mentioned in Article 14 of this MURA-EER, which consists of a cohesive programme of courses.

**Lecturer/professor:** a person responsible for the supervision of students' academic work, often operating through tutorials.

**UM Executive Board:** the Board of Maastricht University as referred to Article 9.12 of the Act/WHW.

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**

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## Chapter I Admission

### Article 1.1 Study Programme

Maastricht University opleiding tot Registeraccountant (MURA).

### Article 1.2 Application Deadlines

The application deadlines regarding the MURA programme for each admission cycle will be announced on the programme website.

### Article 1.3 Eligibility

n.a.

### Article 1.4 Admission Requirements and Admission

1. All applicants are assessed by the programme management regarding their eligibility for admission. The programme management decides for each individual application whether the applicant will be admitted to the MURA programme.
2. In order to be eligible for admission by the Board of Admission as per paragraph 1 of this Article, a candidate must fulfil the following requirements before the deadline:
  - providing proof of having obtained a Master of Science degree in the domain of economics or business administration with courses that are aligned with the learning outcomes set by the Commissie Eindtermen Accountantsopleiding (CEA);
  - providing proof of having obtained a Bachelor degree with courses that are aligned with the learning outcomes set by the Commissie Eindtermen Accountantsopleiding (CEA);
  - handing in a completed application form.
3. As an exception, candidates that have not yet obtained their Master of Science may be admitted to the programme by programme management provided that they obtain that degree prior to completion of the MURA.
4. Part of the admission procedure can be an interview with a member of the programme management. Students are selected based on their abilities and programme management may decide not to admit a candidate in which case a reasoned motivation will be provided.

## Part 2

# General Information

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## Chapter II General provisions

### Article 2 Applicability of the MURA-EER

1. These regulations apply to the education, examinations and exam of the MURA study programme of the SBE at Maastricht University and to all students who start the programme in the academic year 2023 – 2024 and to all students who have a valid registration for the programme in the academic year 2023-2024.
2. The regulations were adopted by the SBE Board after advice of the Board of Examiners.
3. These regulations are in compliance and in conformity with, but without prejudice to, the Dutch Higher Education and Scientific Research Act (the Act/WHW), and/or the requirements of the CEA.

## Chapter III Aim, Content and Structure of the MURA Programme

### Article 3 Aim of the Study Programme

#### Article 3.1 Learning Goals

The content of the MURA programme has an auditing orientation and focus. The learning goals of the (Post-)Master's study programmes of the SBE at Maastricht University 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 community in a responsible manner;
- demonstrate excellent interpersonal competences in a professional setting.

Next to these four (Post-)Master's studies programmes learning goals, the programme distinguishes six programme-specific learning goals. Graduates of the MURA 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 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 MURA study programme is offered as a part-time study programme. The duration of the MURA study programme is two study years. The entire MURA programme has a workload of 2.100 hours in total which corresponds with 75 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 MURA study programme starts once a year in September as announced on the website of the programme.

#### Article 3.4 Language

1. The MURA programme teaching and examinations are conducted and given in Dutch. Incidentally lectures or presentations may be offered in English language.

2. The choice for the language of instruction of the programmes 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 MURA (may) use(s) (digital) communication channels (such as My UM, the UM webmail account, Canvas, My SBE Intranet and/or other UM/SBE 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 MURA, SBE or UM.
2. Students must regularly check the (digital) communication channels throughout the entire study year. It is the students' own responsibility to inform themselves by checking these channels. Information disseminated via the (digital) communication channels are assumed to be known.

### Article 3.6 Advice and guidance

The Student & Career Counsellors act as study advisors for the purpose of giving advice and guidance to students of the MURA programme regarding the students' individual progress.

## Chapter IV Education and Examination

### Article 4.1 Registration for Educational Units and Examinations

1. Students who are enrolled in MURA are automatically registered for all courses of the MURA curriculum.
2. Students who are enrolled in MURA 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 course manual (blokboek).

### Article 4.3 Rules of Procedure for Examinations

1. In the rules of procedure for examinations which can be found on the Student Portal and MySBE Intranet 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 an examination or part(s) thereof, the Board of Examiners will investigate this and decides whether an irregularity (including fraud or plagiarism) is established and if so, which sanction will be imposed in line with article 8 of this MURA-EER. If so, the Board of Examiners can declare the examination invalid or may impose (a) sanction(s) as described in Article 4.8 and Article 8.2, paragraph 4, of this EER.

### Article 4.4 Examinations

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. In exceptional cases it is within the Board of Examiners' competence to determine otherwise.
3. Written and oral examinations may be assessed and checked for plagiarism.

### 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 taking these examinations by computer/digitally.
2. A written examination from Maastricht University (see article 14.3) will be assessed and graded by one examiner appointed by the Board of Examiners. A written national examination (see article 14.3) will be assessed and graded by two examiners appointed by the Board of Examiners.

### Article 4.6 Oral Examinations

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

### Article 4.7 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 course manual.

### Article 4.8 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 4.9 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 all courses or components thereof, unless explicitly excluded in the course manual based on the fact that the nature of the course dictates otherwise. Per written exam examination one resit will be offered per academic year.
2. The exclusion of a resit opportunity for (a) component(s) of (the examination of) a course is only permitted if the aforementioned component(s), because of its/their nature can only be assessed within the relevant course period (e.g., participation, software labs, presentation).
3. The course manual may stipulate (additional) rules with regard to the resit and for components of the course, which are also considered to be resits. Consequently, the form of the resit of a course or of the components may differ from the form used for 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 the student obtained the ECTS credits for the course.

### Article 4.10 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 during the registration period;
- 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 completed an examination that is determined as invalid as per Article 4.8 of this MURA-EER;

- a student has committed an irregularity (including fraud and plagiarism) as defined in Chapter VIII of this MURA-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 MURA-EER.

#### Article 4.11 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) for the last obligatory examination of the MURA curriculum – the oral examination of the course Audit & Assurance III - that 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 MURA programme. All other courses must already have been passed.

#### Article 4.12 Examination Periods and Examination Moments

Examinations take place throughout the study year as outlined in the MURA study calendar ('onderwijsrooster') or course manual.

#### Article 4.13 Location of the Examination

1. Written examinations, not being online examinations, can only be held at any of the SBE location(s) as published via the MURA communication channels or at a location approved by the Board of Examiners.
2. When Examinations are held online, this is timely announced by MURA via de MURA communication channels. Instructions for online examinations will be announced by MURA via de MURA communication channels.

#### Article 4.14 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 such as dyslexia, and who would like to be granted special arrangements during their MURA programme and/or examinations, should contact the Disability Support of Maastricht University. More information on the conditions and procedure with regard to special arrangements can be found on the UM website. A request for special arrangements for students with a disability must be requested to the Board of Examiners by the Support (on behalf of the student).

#### Article 4.15 Top Athletes

n.a.

#### Article 4.16 Results

All examinations in the MURA 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) in accordance with this Article. 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 the MURA, is to be interpreted as indicated below.

10.0	Outstanding
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9.0	Very good
8.0	Good
7.0	More than satisfactory
6.0	Satisfactory
5.0	Almost satisfactory
4.0	Unsatisfactory
3.0	Very unsatisfactory
2.0	Poor
1.0	Very poor
0.0	Fail - 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.
'No grade'	Inability to determine result as explained in Article 4.10 of this EER.

#### Article 4.17 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 4.18 Publication

Official final examination results will be published within thirty (30) working days after the examination date via one of the MURA communication channels, unless decided otherwise by the UM Executive Board or the SBE Board and will be announced by the 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 only awarded by decision of the Board of Examiners upon the student's fulfilment of all requirements of a course to pass the course and by obtaining at least a final grade of 6.0, after rounding, on a 0.0 to 10.0 scale or a pass on the pass/fail scale. See also Article 4.16 Results.

#### 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 program, 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. The Board of Examiners may extend the period of validity as mentioned under 1 and 2 of this article. Personal circumstances which will result in not meeting the required

deadlines to complete the MURA 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 MURA programme office.

#### **Article 4.21 Retention Period Examination Results**

The examinations, results and the assessed work of 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 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.

### Article 5.2 Right of Inspection and Objection Procedure

1. The right of inspection comprises that, within twenty (20) working days after the official 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 questions and assignments posed and given within the framework thereof; and
  - the norms applicable to the assessment thereof.
2. The course coordinator will timely provide the opportunity and information regarding to the inspection date, time and location announced by the MURA program office. Within 10 days after such announcement, students need to sign up for the inspection.
3. Objections regarding the individual examination have to be submitted in writing during the inspection, according to the instructions communicated by the course coordinator.
4. The course coordinator must react on each submitted objection within ten (10) working days.
5. Within the given period of time, as stated in under 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 the inability to exercise this right in the first instance due to circumstances beyond the student's control. The student must have reported the inability with due rapidity to the course coordinator, however in any case within 5 days after the course coordinator provided the inspection information.
6. In case an agreement cannot be reached 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 the MURA programme office.

### Article 5.3 Objection written national examination

1. A written national examination is part of the examination of the courses Internal Control & Accounting Information Systems and Audit & Assurance III (see article 14.3). A written national examination will be assessed and graded by two examiners (see article 4.5)
2. In case an agreement cannot be reached 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 course coordinator can decide to involve a third examiner. The assessment and grade of the third examiner is binding.

## Chapter VI Exemptions

### Article 6.1 Authority and Maximum

1. The Board of Examiners is authorised 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. A request for an exemption of an examination has to be submitted to the Board of Examiners by e-mail at the MURA programme office.
2. No exemptions will 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 fraud/plagiarism.

### Article 6.2 No Grades Awarded

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

### 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

n.a.

## Chapter VIII Fraud (including Plagiarism)

### Article 8.1 Irregularities, Fraud and Plagiarism

1. Irregularity means any act or omission by a student in violation of the rules, guidelines and instructions relating to (the completion of) examinations. This includes, among others, fraud and plagiarism.
2. Fraud, including 'plagiarism', refers to actions or omissions by a student which make it impossible in whole or in part to properly evaluate their knowledge, understanding and skills or creating the opportunity for others to commit fraud or plagiarism.

**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;
- 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 their 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;
- having collaborated on a graded assignment, paper or practical exercise, whereas this was not explicitly allowed (i.e., collusion).

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, Fraud and Plagiarism

- 1a. If the Board of Examiners determines that a student has committed an irregularity (including fraud and/or plagiarism) in any examination or part(s) thereof, the Board of Examiners may take appropriate measures/impose sanctions as per paragraph 4 and 5 of this Article.

- 1b. Deferring from Article 1 section 5 of the General UM Regulation of Fraud and Irregularities of any academic year, if the Board of Examiners determines that an irregularity (including fraud and/or plagiarism) 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 paragraph 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 (decide to) impose measures/sanctions if an irregularity (including fraud and/or plagiarism) indeed could be established and after having given the student the opportunity to put forward their view on the matter during a hearing.
3. If an irregularity (including fraud and/or plagiarism) 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 (including fraud and/or plagiarism) has been established by means of Article 8.1, the Board of Examiners may reach the decision 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. complete or partial voidance or annulment of the relevant examination; and/or
  - c. exclusion from participation or further participation of one or more examinations or exams at the MURA 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 the UM's Executive Board 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 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 this MURA-EER. 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

n.a.

## Chapter XI Fulfillment of the Exam Requirements

### Article 11.1 Assessment of the Exam

1. The decision of the Board of Examiners that a student has fulfilled all (exam) requirements of the MURA exam means that the student has given evidence of having obtained the general qualities as set out in the aims of the programme and the specific qualities as specified by the descriptions of the specific courses, examinations and skills trainings.
2. The Board of Examiners determines the result and date of the fulfilment of the exam requirements of the study programme by the student.
3. Prior to determining the result of the exam, 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 obligations of the MURA programme will be considered the graduation date.

### Article 11.3 Graduation Requirements

To pass the exam a student must have obtained at least a grade six (6.0), after rounding, on a 0.0 to 10.0 scale, or a pass, for all courses that are part of the MURA study programme, with the exception of those courses for which an exemption has been granted. In addition, a student must have a valid registration for the MURA programme.

### Article 11.4 Certificate MURA Programme

1. A certificate is awarded to students who have fulfilled all requirements of the MURA programme. The certificate is signed by the programme director and by the chair of the SBE Board of Examiners.
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 programme concerned.

### Article 11.5 Certificate and Supplements

1. The certificate and the accompanying supplements will state all required information as stated in Article 7.11 paragraph 2 of the Act/WHW.
2. The Board of Examiners includes a supplement to the certificate, in accordance with Article 7.11 paragraph 4 of the Act/WHW.

### Article 11.6 Graduation Procedure and Ceremony

Students will automatically graduate when all exam requirements of the programme concerned are met. The certificate will be issued during the graduation ceremony. More information regarding the graduation procedure is provided by the MURA program office.

### Article 11.7 Postponement of Graduation

Students who are entitled to graduate may request the Board of Examiners to postpone the graduation. More information regarding a postponement of graduation is provided by the MURA program office.

## Chapter XII Cum Laude

### Article 12.1 Applicability

This article is applicable to students who first started the MURA programme in the academic year 2023 - 2024.

### 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 if students meet the Cum Laude requirements as stated in article 12.3 of the MURA-EER.

### Article 12.3 Requirements Cum Laude

The MURA exam is passed with Cum Laude if the candidate has obtained a weighted and not rounded average numerical score (GPA) of at least 8.00 for all the educational units combined within the MURA programme on condition that no resit examinations have been taken and no fails or a 'no grade' (NG) have been obtained. The weighting is based on the credits of these courses.

### Article 12.4 Requirements Summa Cum Laude

n.a.

### Article 12.5 Double Degree and International Network Programmes

n.a.

### Article 12.6 Fraud/plagiarism and Cum Laude

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

### Article 12.7 Exemptions and Cum Laude

Any exemptions granted are not taken into account in determining whether the exam is passed cum laude. The minimum number of ECTS credits required in order to determine whether the MURA programme is passed cum laude are 60.0 ECTS credits in numerical graded educational units.

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## 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 on MySBE Intranet. 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 of the UM 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.

## **Part 3**

# **The MURA Study Programme**

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## Chapter XIV MURA Study Programme

### Article 14 Requirements of the MURA Study Programme

#### Article 14.1 Study Load

1. The MURA programme represents a total study load of 75.0 ECTS credits and has no specialization.
2. The MURA programme covers learning outcomes, stipulated by CEA, in the following subject areas with the following study load:
  - Audit & Assurance (25.0 ECTS credits)
  - Financial Accounting (10.0 ECTS credits)
  - Internal Control & Accounting Information Systems (20.0 ECTS credits)
  - Strategy, Leadership and Organization (2.0 ECTS credits)
  - Taxation (7.5 ECTS credits)
  - Conduct, Ethics and Decision-Making (5.0 ECTS credits)
  - Law (5.5 ECTS credits)

#### Article 14.2 Content and Structure

1. The content and detailed structure of the study programme is timely announced by the program office, in the Outline study programme, and are included in this Chapter (Article 14) of this MURA-EER.
2. The Maastricht University opleiding tot Registeraccountant (MURA) has no electives and the following compulsory courses with the following study load:
  - Audit & Assurance I (8.0 ECTS credits)
  - Audit & Assurance II (10.0 ECTS credits)
  - Audit & Assurance III (12.0 ECTS credits)
  - Financial Accounting (8.0 ECTS credits)
  - Internal Control & Accounting Information Systems (12.0 ECTS credits)
  - IT Control & Audit (12.0 ECTS credits)
  - Taxation (5.0 ECTS credits)
  - Behaviour, Ethics & Decision-Making (3.0 ECTS credits)
  - Law (5.0 ECTS credits)

#### Article 14.3 Exam of the Programme

1. The exam for the study programme is composed of compulsory courses scheduled over a two-year period.
2. The examination per course is as follows.
  - Audit & Assurance I: the examination is a combination of class participation, a written examination from MURA and an oral examination from MURA.
  - Audit & Assurance II: the examination consists of one written examination from MURA.
  - Audit & Assurance III: the examination is a combination of a written national examination and one oral examination from MURA.
  - Financial Accounting: the examination consists of one written examination from MURA.
  - Internal Control & Accounting Information Systems: the examination consists of a written national examination.
  - IT Control & Audit: the examination consists of one written examination from MURA
  - Taxation: the examination consists of one written examination from MURA.
  - Behaviour, Ethics & Decision-Making: the examination is a combination of questions in written examinations, class participation and a written individual paper.
  - Law: the examination consists of one written examination from MURA.

Further details on all examinations are provided in the course manuals.

## Part 4

# Final Provisions

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## Chapter XVII Final provisions

### Article 17.1 Evaluation

The SBE Board 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 board will, in any case, take the workload for students into consideration.

### Article 17.2 Amendments

1. No amendments will be made that apply to the current study year, unless the proposed amendments in all fairness do not affect the students' interests.
2. Amendments to this MURA-EER are laid down by a separate decision of the SBE Board and will be published on CANVAS.
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 MURA 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 17.3 Publication of the MURA-EER and Other Regulations

1. The SBE Board ensures the publication of the MURA-EER and other regulations and of all amendments to the MURA-EER.
2. Up-to-date digital versions of the regulations, rules and guidelines mentioned in section 1 of this Article will be made available on CANVAS.

### Article 17.4 Unforeseen Circumstances

The Board of Examiners shall decide on cases which are not provided in these regulations. No rights can be derived from information provided by the SBE which is contradictory to the MURA-EER, unless the Board of Examiners explicitly decides otherwise.

### Article 17.5 Hardship

1. The Board of Examiners is authorised to deviate from the MURA-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. The status of a top-class sportsman or sportswoman (Topsport Limburg or NOC\*NSF statement required);
  - f. 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

- g. Other personal circumstances, not mentioned in paragraphs a to f, that, if not taken into account by the SBE Board, 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 MySBE Intranet.

### Article 17.6 Force Majeure

If unforeseen and exceptional circumstances, occurred beyond the student's and/or UM'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 fulfil (the) exam and/or other requirements stated in this MURA-EER, the Board of Examiners, the Faculty Board and/or the UM Executive Board may deviate from the MURA-EER 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 Board of the UM to terminate or refuse the enrolment of a student in a programme if the student, through their behaviour or opinions ventured, has demonstrated their, unsuitability to practice one or more professions for which they 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 MURA Code of Conduct in Appendix III, or to be consulted via CANVAS.
2. If the Dean of the SBE is asked by the Executive Board of the UM for a recommendation on a proposed termination or refusal of registration based on the reasons stated in section 1, the Dean will in turn ask for a recommendation from the Board of Examiners. The recommendation to the Dean will be supported by reasons.

**Maastricht, April 2023**

**Thus laid down by the SBE Board, after having obtained consent, where applicable, from the SBE Board of Examiners.**

## Part 5

# Appendices

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## Appendix I Transitional Regulations

### Article 1 Applicability

#### 1. Context

Transitional regulations aim to accommodate the relation between this MURA-EER and previous MURA-EERs. These regulations apply to the students who enroll in the Maastricht University opleiding tot Registeraccountant for the first time in the academic year 2023 - 2024 unless the Board of Examinations decides otherwise.

#### 2. Modifications

If modifications, which are to the detriment of the students, are made to the Education and Examination Regulations during the course of a programme, the Board of Examiners is required to provide an (interim) arrangement in order to prevent them from being disadvantaged.

If compulsory courses or components in the education programmes are cancelled, an examination and a resit still have to be offered the upcoming year. If elective courses are cancelled, then no examination or resit will be offered.

#### 3. Subsidiary

Other than the substituted rule, all other rules of the MURA-EER 2023 – 2024 remain fully applicable.

#### 4. Interpretation of terms

The authority for the interpretation of terms in the first instance is carried by the Board of Examiners.

## Appendix II Language of Instruction

The language of instruction for the Maastricht University opleiding tot Registeraccountant is Dutch, incidentally lectures or presentations may be offered in English language.

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

### Violations of the rules

In the event of irregularities as defined in this Code of Conduct, 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.

### Behaviour

We expect the students from the Maastricht University opleiding tot Registeraccountant (MURA) to behave in a manner that is suited in general and for an academic institution in particular. We emphasize fairness to all students taking the course.

Please do not do anything that is unfair to other students, or ask the coordinator/tutor to make exceptions that are unfair to other students.

In addition, do not perform activities that have the effect or intention of interfering with education or fair evaluation of a students' performance. Examples of such activities include, but are not limited to:

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

7. Leave the room during class for emergencies only. If you have to leave during class, please try to minimize the disruption. If you must arrive late or leave early for a particular class, please let your professor and the Program Office know in advance.
8. Use your laptop for course-related purposes only (so not for work or social media like Facebook, LinkedIn etc.). If you use your laptop for not-course-related purposes you can be removed from class.
9. Always turn your cell phone or other audio-equipment off. If there is an extraordinary reason why you must keep your phone on (e.g., you are awaiting critical medical news) please silence your phone and let your professor know in advance that you may receive a call. Leave class to conduct your conversation.
10. Dress in a way that does not offend others and lives up to the normal expectations of executive teaching and training programs.

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