

Practical Training Council

**Thesis guide for the practical training
programmes**

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Nederlandse
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van Accountants



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1. Introduction

To be officially entered in the accountants' register of the NBA, you need to have completed, aside from the theoretical programme, a three-year practical training programme. There are currently two practical training variants: (1) the Assurance specialisation and (2) the SME Accountancy specialisation. A Finance variant may follow later. The focus of the practical training programme lies on application in a practical setting of the knowledge and skills acquired during the theoretical programme, plus the development of a proper professional attitude. However, theory does not always provide ready answers for practical situations.

In the second half of the final year of your practical training, thus in the sixth semester, you need to prepare and present a thesis (*referaat*). The thesis involves a case description and an oral presentation before a thesis group. During the oral presentation you need to substantiate and defend your arguments.

Through the thesis, and in presenting this, you show that you are able to deal with situations for which the theoretical framework and the legal and regulatory setting do not have direct answers. Furthermore, you must demonstrate by means of the thesis that you possess the necessary communication skills. During the practical training you develop into an entry-level accountant who is able to fulfil different roles, depending of course on the specialisation that you have chosen. These roles include those of ethical professional and assurance provider, gatekeeper, communicator, researcher, client coordinator, manager and team player. To a greater or lesser extent, these roles of the accountant are also visible in the thesis.

This guide serves as a standards framework and a guideline for the thesis that is part of your practical training.

2. Entry level for professional accountants

The learning outcomes established by the CEA (*Commissie Eindtermen Accountantsopleiding*) are leading when it comes to determining whether an accountant has successfully completed the practical training. Given the requirements for the practical training programme set by the Practical Training Council, these learning outcomes can be met in varying ways. But it is clear that, with regard to the thesis and the oral examination that closes off the practical training, the communication skills and the professional conduct and attitude of the accountant-to-be take an important place. The assessment of the thesis involves testing whether you have achieved the entry level for accountants. You need to demonstrate that you have a professional and critical attitude, that you understand and have applied the standards and values for professional conduct as promulgated in the Code of Conduct and Professional Practice for Accountants Regulation (*Verordening gedrags- en beroepsregels accountants*, VGBA), and have considered the interests of the various stakeholders. Specific communication skills are essential in that regard, to be able to present, discuss and defend your findings, opinions and conclusions. As an entry-level accountant you are expected to respond to new developments in the profession.

An entry-level accountant is able to:

- personally direct and carry out assurance engagements, assurance-related engagements and other engagements (including advisory engagements) involving a reasonable level of complexity;
- form an independent opinion on components of the subject matter pertaining to engagements involving a high level of complexity;

- render professional advice by signalling risks, such as regarding the quality of internal controls and the continuity of an organisation;
- report and communicate findings independently;
- show awareness of the public impact of his/her actions as auditor;
- recognise the limits of his/her personal expertise and skills;
- act in accordance with the fundamental principles for accountants set out in the VGBA.

You need a satisfactory grade for the thesis to be admitted to the oral examination for the practical training programme. Note, however, that this does not necessarily mean that the thesis will not come up during the closing oral examination.

3. The thesis group

A thesis comes about in a thesis group that is coached by a thesis supervisor. In the thesis group you give a presentation about a case, meaning an assignment that you have carried out at professional entry level within a professional work setting. It may therefore not be an imagined assignment. You have first worked out a written case description. You provide substantive support for the choices that you have made, and, during the thesis session, which is preceded by several preparatory meetings, socially relevant propositions that you have introduced are discussed with the other group members. Active participation is expected by all members of the thesis group. The presentations are held during the closing sessions, and you are to participate actively in the discussions of the theses presented by the other participants.

To be admitted to a thesis group, you must have progressed to the second half of the third year of your practical training, thus the sixth semester. Should the thesis supervisor decide during the training that you have not yet reached the level of a starting professional, or not consider you suited for participation in the thesis group for other reasons, then the supervisor may decide not to allow your further participation in the thesis group.

The thesis group consists of four to six trainees. It meets four to six times prior to the sessions during which the presentations are held. During the preparatory sessions you work on a case description in order to arrive at an acceptable problem analysis.

The individual sessions of the thesis group involve half a day each, with one to several weeks in between. Each thesis (presentation of propositions plus discussion) takes 45 to 60 minutes. During a single session a maximum of three theses will be presented.

The thesis groups can be organised both by internship offices and by educational institutes that offer an accountancy programme that is approved by the CEA. The organisation of theses may thus also take place in the context of a series of lectures within a specific discipline. The NBA website identifies the internship offices and educational institutes that are qualified to organise thesis groups.

If the thesis is organised by the firm or other organisation where the trainee works, then this organisation guarantees that the trainee can participate 'safely'. This means that a dilemma that is brought up by the trainee may not be invoked against the trainee in a later stage. The organisation will have given sufficient guarantees to prevent this. You can inquire with your thesis supervisor as to what measures have been taken to ensure that you can safely participate in the thesis group.

4. Objective and structure of the thesis

4.1 Thesis objective

The prime objective of the thesis is that you demonstrate your ability to deal with a complex personal dilemma, that you can substantiate and defend your choices. This pertains to a dilemma that you have encountered during your performance of an assignment in a professional work setting. Based on the dilemma you are able to formulate and defend two to three socially relevant propositions. In other words, you are able to formulate propositions that extend beyond your own professional experience (see also Chapter 6).

4.2 Thesis structure

The thesis must be structured in a specific way. This structure applies to the case description as well as to the oral presentation. In global terms, the thesis looks as follows:

- Introduction
- Core
- Closing

The introduction is to contain the following:

1. the purpose of the thesis, and linked thereto the problem definition including the dilemma(s), the propositions and the conclusion(s);
2. summary and structure of the thesis.

The core of the thesis must meet the following conditions:

1. The contents are intended to achieve the purpose (what do you want to get across?) of the thesis.
2. The core clearly contains a personal argumentation and personal views, supported by arguments regarding how you have dealt with the personal dilemma.
3. The core is critical in its approach and contains substantiated viewpoints.
4. Starting from your own micro level (the case), propositions may be presented at meso or macro level (e.g. plea for revision of regulations, change in business culture, more attention in education for ..., etc.). Your propositions must have social relevance.
5. The core is relevant, concise, fully worked out in all respects and has a logical structure. It is structured as follows:
 - a. a concise case description (including identification of your own role within the team) of a current and relevant practical case;
 - b. a problem definition that contains the personal dilemma that has occurred;
 - c. the underlying questions;
 - d. elaboration of the dilemma that arose during the performance of the assignment. At least the following are to be addressed: possible alternatives for dealing with the dilemma, regulations that applied in this context, and showing that you have considered the interests of the various stakeholders;
 - e. the arguments on the basis of which you have addressed the dilemma in a specific way, supplemented if appropriate by a reflection on the follow-up of the dilemma;
 - f. the propositions and their social or other relevance.

The thesis ends with:

1. a logical conclusion;
2. a final, summarising sentence.

5. Dilemma-directed approach

During the assignment that you have carried out you encountered a personal dilemma.

The term dilemma is defined here as a choice between two or more alternatives that are equally attractive (or unattractive), where the choice pertains to an issue or situation in the professional work setting, that you have personally had to resolve in the context of an accountancy-related assignment.

In principle the case description focuses on a single dilemma. However, the central problem may involve several interrelated dilemmas. But that calls for coherent discussion of the various dilemmas.

You have had to choose between two or more problem solutions, which involve more or less equal benefits or drawbacks. It must therefore have involved a relatively difficult choice between different potential solutions, one of which you decided on. You experienced this choice as a *dilemma*. The choice thus caused tension, where you had the feeling that it was an almost impossible, even grinding situation. There was no easy solution, but walking away was no option. Each solution had pros and cons, had positive and negative consequences.

The line of argumentation and the consideration of arguments must evidence that you have achieved the required level. Relevant laws and regulations must be considered in the approach to the solution. This may relate to the General Provisions Act, the Audit Firms (Supervision) Act and Decree, the Code of Conduct and Professional Practice for Accountants Regulation (VGBA), the Regulation regarding the Independence of Accountants (ViO), or the Detailed Provisions on Audit and Other Standards (NV COS), but also to reporting standards or recent publications pertaining to the profession (e.g. NBA Alerts or Practice Guides). The problem definition including the dilemma must be worked out on the basis of questions that address specific aspects.

The case must be explained in an adequate manner. That requires clear formulation of a meaningful and reasoned problem definition. The dilemma that you are confronted with must be absolutely clear.

Why is the choice in the practical situation regarded as a dilemma? The resolution of a dilemma must have impact, whether for the client or for the auditor. But also the user of the audit opinion or other professional product can be involved.

A dilemma often leads to tension, due to the different interests involved, where you as auditor may be asked to decide or mediate. In proverbial terms, the choice to be made or the arguments that are presented make for sleepless nights. The personal interest of the auditor is often at issue: for example, why disagree with the client when the former auditor issued a clean opinion?

The various standards do not provide an unambiguous answer since the standards themselves are ambiguous or because they allow room for interpretation, which different players, each considering their own interest, may appeal to.

Ethics plays an important role in the formulation of the dilemma. Are you a sufficiently critical auditor, and how do you deal with the fundamental principles (VGBA)? This needs to be clearly expressed in the thesis.

A dilemma is personal as it relates to your own experience. For that reason the case should be stated in the first person singular. It is your opinion that counts, not that of the firm or department that you work for.

The problem definition, including the dilemma, contains the main aspects of the problem(s) that you needed to address in the approach to the case. A problem statement thus contains, in a few lines, an overview of the issue that you encountered in practice. It should not be a question that needs sorting out, and you need to have been personally involved in it. So you cannot introduce a theoretical problem statement or an imagined case as starting point. That often leads to a consideration, whereas instead it is your personal thinking on the solution approach decided on that counts. In Appendix 1 you will find examples of problem statements. Appendix 2 contains examples of the way you can describe dilemmas. That appendix also includes examples of dilemmas per specialisation.

6. From a personal dilemma to socially relevant problem statements

The dilemma that you faced might not have occurred if it had been governed by appropriate regulation. Or instead, you may have run into an impasse in trying to apply the regulations. It might be that you believe, based on personal experience, that government or the NBA as professional organization should come up with new regulations. Or, on the other hand, that they should not. Maybe you believe that the regulations are too coercive. Or that accounting firms should operate differently. Another possibility is that you believe a public debate should be started in order to come to a different sense of values. Or that the schools should pay much more attention to certain themes. Based on your specific dilemma, you formulate two or three propositions in which you translate the dilemma that you have personally experienced into a more generally formulated solution.

You can write the propositions at meso level (meaning sectoral) and/or at macro level (national, European or even worldwide). The extent to which you succeed in getting a discussion underway in your thesis group regarding your propositions determines to a considerable extent the success of your thesis. The dilemmas that you had to face in handling your case get broader meaning through such discussion.

7. Relevant skills

7.1 Introduction

For purposes of assessing whether you are able to function as an entry-level professional, the learning outcomes established by the CEA are guiding. The report that lists the CEA learning outcomes contains both accountancy-related learning outcomes as well as learning outcomes that pertain to the more general skills that are relevant for performance as a professional accountant. The way you have applied your knowledge, attitude and skills to the case that is covered in your thesis is reflected in particular in the first part of the assessment form (content treatment of the subject).

Aside from this, proper handling of the thesis within a thesis group calls for three specific communication skills: writing skill, presentation skill and participation skill.

7.2 Presentation skill

When presenting your thesis, you need to attend to specific presentation skills. The most important of these are:

1. use of language (speaking style, formulation, argumentation, use of jargon, examples, comparisons);
2. use of aids (e.g. transparencies);
3. interaction with listeners and posture (display involvement and action, make supporting gestures, make eye contact with your audience, look around the circle of listeners, tune your presentation to the target group, create tension in your story);
4. use of voice (speaking volume, speak unhurriedly, lively intonation);
5. leading the discussion (two or three propositions, propositions link up with the essence of the thesis and are formulated clearly, stimulate discussion, show leadership).

The presentation lasts 45 to 60 minutes, with a proper balance between the oral presentation of the thesis and the subsequent discussion.

7.3 Writing skill

The oral presentation is based on a written case description. This describes in a concise manner what the case involves, gives a problem definition, states the personal dilemma, lists underlying questions, and mentions how you have approached the dilemma. The total case description involves minimally 2,000 and a most 3,000 words.

The title clearly identifies what the thesis is all about, but at the same time it is an invitation to read the description of the case.

When it comes to writing skills, the following need to be attended to:

1. writing style;
2. structure of the written document;
3. language use, spelling and sentence structure.

These three items are explained further below.

Re 1. Writing style

Write in business style. An informal writing style can distract too much from the case that is involved. Use the first person singular instead of plural because that shows what your personal role was in the written case. Make sure that titles and chapter titles are correct. Try to write in such a way that the reader is challenged to keep reading.

Re 2. Structure of the written document

The written document contains:

1. a cover
2. a preface
3. a table of contents
4. the introduction
5. the body or essence
6. the closing
7. a reference to the regulations + a reference to the literature
8. the name of the trainee and the date

The structure of the document is not by definition identical to the titles of the various chapters. Make sure that you write in such a way that the reader of the document is challenged to keep reading.

In the case description you establish a link between the theory that you have learned and the experience that you have gained in the practical setting. This link is pointed out in the body of the document, but also through the references to the literature consulted you give evidence that you have used your theoretical knowledge as the basis for the way you have handled the case that you have described.

Re 3. Language use, spelling and sentence structure

Be sure that you use words in their proper context, that you use the right articles, that you use the right conjugations of past participles, and that you put a period or comma in the right place. In the structure of texts you are able to separate cause and effect correctly. Prevent long sentences that involve lots of clauses and subclauses.

7.4 Participation skill

You are expected to play an active role during the sessions of the thesis group. Are you able to respond properly to what the trainee who has written the thesis presents? Do you take part in the discussions? During the discussion of someone else's presentation, are you interested, or do you lean back? If you lay back too much, the thesis supervisor will alert you soon so that you can alter your attitude in this regard.

8. Confidential information

Under current regulation accountants are required to treat client information in a confidential manner. Even though you are not yet bound as trainee by the regulations that govern accountants, you are in fact expected to conduct yourself in the same way as an accountant and thus that you ensure the confidentiality of client information.

When presenting a thesis, you share with others information about an assignment that you have carried out. You may have signed an employment contract that contains a confidentiality clause. In addition, you may be legally held liable if information that you share with others results in the client being traceable and thus incurring loss or damage. In a formal sense, the accountant who is ultimately responsible for the activities at the client must decide whether the confidentiality of information is at risk. If so, then the accountant cannot approve sharing of such information with others.

The selection of the case, the assessment as to whether the case is appropriate (in light of the confidential character of the data involved) and the way the confidentiality of the data must be dealt with must be discussed (also by you) with your internship office.

To prevent breach of the confidentiality of client information, the information contained in the case must be made anonymous. This is done by applying the provisions of the Secrecy Protocol.

Lastly, the thesis supervisor must determine whether information is traceable to a specific client, or that it can lead to reputational damage of the organisation that you are or were associated with. Also be aware during the oral presentation that you need to ensure the confidentiality of client information.

9. Assessment

Your thesis will be evaluated by reference to the CEA learning outcomes. You will be challenged to demonstrate, in connection with the case that you present, that you have a solid command of the learning outcomes that apply to the case, at the entry level for professional accountants. Solid command of the learning outcomes pertains to the ability to apply accountancy knowledge, demonstration of proper professional and ethical conduct, and possession of the required general skills, in particular communication skills. The assessment looks in particular at whether you have applied these aspects well in your professional practice. The assessment is carried out by two thesis supervisors.

In the assessment form the knowledge, attitude and skills aspects are translated to four specific areas on which you are judged with regard to the thesis: content handling of the subject, the oral presentation, the written presentation, and the participation in the group. Your oral and written presentation and your participation in the group are skills that the thesis is specifically assessed on. These skills are explained in further detail in Chapter 7.

If you get an unsatisfactory grade for the thesis, then the sponsor of the thesis may decide, depending on how the thesis went and how it was assessed:

1. to let you participate in another thesis group (with a new case); or
2. to have you present the thesis itself once again (same case, but new presentation, possibly with new propositions); or
3. to have you work out an individual assignment to undo the unsatisfactory grade.

If you score unsatisfactorily in 'content handling of the subject', then you must by definition take part in a new thesis group and with a new subject. If you receive an unsatisfactory grade in one of the other elements, then it is up to the thesis supervisors to have you do additional work, from the three possible alternatives, so that the element involved is judged as yet to be satisfactory.

An assessment scale has been decided on, which serves to indicate the outcome per assessment element (content handling of the subject, presentation skill, writing skill and participation skill). For the assessment of these four elements it is difficult to identify *exactly* what the result should be. For that reason a global assessment scale is used, where the thesis is evaluated per element on a 3-point scale: unsatisfactory / satisfactory / excellent. Appendix 3 identifies indicatively (under the assessment form) on what basis a particular result can be assigned.

An unsatisfactory, satisfactory or excellent score is given per element. For each element various subelements (not meant to be exhaustive) are listed that are assessed, but no assessment qualification is given per subelement.

All elements in the assessment form must minimally yield a satisfactory outcome. If three of the four components (including 'content handling of the subject') yield an 'excellent', then the overall result is 'excellent'. The thesis supervisors motivate their opinion for each element.

The assessment form is included in Appendix 3.

10. The oral examination

During the oral examination that closes off the practical training, questions may also be asked about the case covered in your thesis. You need to be aware that the examiners may want to address aspects of your case that were not discussed during the oral defence of your thesis. It is possible that they ask questions regarding other aspects of the case than those that your dilemma(s) related to. Also possible is that they ask questions regarding the application of laws and regulations (for example, the standards), whereas in connection with your thesis you mainly considered the application of the VGBA (to show how you dealt with your dilemmas). If the examiners ask questions about aspects of the case that you were not involved in during your professional practice activities, you may indicate this during the examination.

Appendix 1 Examples of problem statements

- With regard to my practical involvement at professional entry level, how did I address in my [role] as (audit senior, supervisor, manager) the [activity] (audit of consolidated or statutory annual accounts, subsidy audit, performance of an operational audit, etc.) involving the specific circumstance of a ... with in whichhad to be planned and performed considering?
- How did I act as [role] in the [activity] involving the challenges or threats andin applying the rules and guidelines of professional conduct and practice in the situation that?
- How should I act as [role] in the [activity] in order to adjust my audit approach to the limited information or other restrictions that the client imposed on me or our audit firm?
- What should I, in my role as [role] in the [activity], have done to achieve an unrestricted audit in the complex practical situation resulting from?
- In what way should I, in my role as [role] in the [activity], involve the work of the (internal) auditor in my audit approach or audit plan, in the specific circumstance that?
- What consequences did I attach, in my role as [role or function], in the [activity] to the liquidation of a business unit that was significant for the audit of the group?
- How should I, as audit senior, have applied in the [activity] the regulatory framework in the circumstancesand?
- How did I harmonise in my role as accountant in business the provision foracross the various countries?
- How did I deal in the [activity] with the divergent interests of the auditor, directors and governance bodies in the practical situation that?
- How did I solve in the [activity] the dilemmas that were involved in the audit of the valuation of buildings belonging to a hospital or property company, and how did I deal with those?

Appendix 2 Examples of dilemmas

The following dilemmas regularly occur in the Assurance practical training programme:

- time or budget versus quality of the work;
- interests of the client versus those of other stakeholders;
- expertise or the need to involve experts;
- independent or not; is there sufficient independence from the client;
- the client or partner has a different opinion; do I stand firm in what I believe;
- the tone at the top; the integrity of management;
- a dominant client (director and major shareholder, or the chief financial officer);
- documentation of sensitive findings and reporting these to governance bodies;
- the scope of the audit when acting as group auditor;
- management fraud and continuation of the audit.

The following dilemmas regularly occur in the SME practical training programme:

Pertaining to threats in the performance of the engagement:

- acceptance of engagement (expertise, independence) in special audits;
- expertise in legal issues or complex tax issues where the client specifically asks for advice;
- prudence when confronted with a limited budget for a specialism, e.g. complex tax issues;
- intentionally incomplete information on the part of the client, despite (repeated) request.

Pertaining to confrontation

- With respect to the client:
 - dominant entrepreneur;
 - cash transactions by the client;
 - the client wants to portray the results more positively in a forecast or in annual accounts such as in connection with a loan application or tender;
 - tax fraud such as:
 - not all salary payments are reflected in the payroll records;
 - client knowingly submits incorrect VAT returns;
 - client knowingly does not record all income in the accounting records.
- With respect to employer or accountant in charge:
 - no or insufficient response to request for accounting support in the performance of an engagement;
 - your findings are not taken seriously;
 - insufficient support in the practical training.
- Acting as client representative in situations involving:
 - objectiveness in a loan application;
 - confidentiality in connection with a tax audit in combination with horizontal monitoring;
 - professional conduct in discussion of audit results with tax authorities
 - application for (collective) dismissal at client where personal acquaintances work.

Appendix 3 The assessment form

No.	Subject	Assessment per element		
		Unsat.	Satis.	Exc.
1.	<p>Content handling of the subject:</p> <ul style="list-style-type: none"> • The assignment performed is relevant for the professional practice of the trainee and links up with the practical training specialisation followed • The assignment was carried out the entry level for professional accountants • The trainee's personal role (within the team) is clear • The assignment performed pertains to a real situation (not older than one year) • In performing the assignment, the trainee had to deal with a relative complex dilemma • The assignment was treated in a methodical way (problem definition / subquestions / dilemma(s) / propositions) • In handling the assignment, the trainee properly considered the relevant regulations • The trainee is able to abstract from his/her personal dilemmas to propositions at meso and/or macro level • The trainee demonstrates a critical attitude and substantiates personal viewpoints properly • The trainee guarantees the anonymity of the case 			
	<p>Motivation of assessment:</p>			
2.	<p>Oral presentation:</p> <ul style="list-style-type: none"> • The thesis contains an introduction, a body and a closing part • The essence of the case is expressed by the trainee in a concise way • The thesis contains a personal line of thought and interpretations, supported by arguments • Concepts are applied consistently • The trainee uses active sentences, formulates correctly and uses proper figures of speech • The trainee uses presentation aids in a good way • The trainee has good interaction with the audience (image, supporting gestures, eye contact, use of voice) and knows how to involve the audience in what he/she has to say • The trainee invites questions and discussion • The propositions and discussion items are clearly formulated 			

	<p>and tie in with the essence of the thesis</p> <ul style="list-style-type: none"> • The trainee actively leads the discussion 			
	Motivation of assessment:			
3.	<p>Written presentation:</p> <ul style="list-style-type: none"> • The written text includes a cover, a preface, a table of contents, an introduction, a body, a conclusion and a reference to relevant laws and regulations • The written text consists of no more than 3,000 words • The writer uses active sentences, correct formulations and figures of speech, and the document has a good appearance 			
	Motivation of assessment:			
4.	<p>Participation skills:</p> <ul style="list-style-type: none"> • The trainee listens actively and has a positive attitude within the thesis group • The trainee enters into discussion with the thesis author • The trainee asks the thesis author good questions 			
	Motivation of assessment:			
5.	Motivation of overall assessment:			

Indicative scale definition:

Scale	Scale definitions
Unsatisfactory	<p>Contents: poorly phrased problem statement, unconvincing dilemma (or: good dilemmas but not dealt with properly), not a good professional attitude, rules and regulations not properly applied</p> <p>Presentation skills: presentation poorly structured, no or little interaction with the audience, does not get a discussion going / does not lead the discussion, unintelligible, no or incorrect use of technical aids</p> <p>Writing skills: report poorly structured, language and spelling errors (flaws due to language and spelling errors cannot be offset by satisfactory scores on other parts), incorrect sentence structure, inappropriate style</p> <p>Participation skills: uninterested, absences at thesis group sessions (minimal attendance requirement to be determined by organising unit), incorrect or no questions directed at thesis author, incorrect approach to thesis author</p>
Satisfactory	<p>Contents: good problem definition, good subquestions, good dilemma, good professional attitude, good application of rules and regulations</p> <p>Presentation skills: good presentation structure, good interaction with listeners, use of appropriate technical aids, gets discussion going and leads it well, clearly understandable (good use of voice), good use of technical aids</p> <p>Writing skills: report clearly structured, few/no language and spelling errors, good sentence structure, business style</p> <p>Participation skills: active participation in the discussions, positive attitude within the thesis group</p>
Excellent	<p>Contents: dealt well with an exceptionally complex dilemma in a complex case, good professional attitude in complex situations, good application of rules and regulations</p> <p>Presentation skills: generates suspense, involves (practically) the entire audience in the presentation, uses technical aids in a unique way, gets a socially relevant discussion going, leads this discussion in a good way</p> <p>Writing skills: well structured, no language errors, good sentence structure, business style, writing style that invites, concise but full presentation of data, orderly presentation.</p> <p>Participation skills: active participation in the discussions, prominent participation (in a positive way) by asking the thesis author intelligent questions, applies sharp debating techniques, etc.</p>