



## PROGRAMME ASSESSMENT

École de Commerce et de Gestion – School of Business and  
Management (ECG)

BTS Gestionnaire comptable et fiscal

Final report submitted to the Ministry of Research and Higher  
Education on 22 January 2026



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**ÉCOLE DE COMMERCE ET DE GESTION –  
SCHOOL OF BUSINESS AND MANAGEMENT  
(ECG)**

**BTS GESTIONNAIRE COMPTABLE ET FISCAL**

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# 1 Executive Summary

This document reports on the programme assessment of the BTS Gestionnaire comptable et fiscal (BCF) at the “École de commerce et de gestion – School of Business and Management (ECG)” by an international expert panel convened by the Accreditation Organisation of the Netherlands and Flanders (NVAO) on behalf of the Ministry of Research and Higher Education of Luxembourg (MESR).

The programme was formally accredited for the first time by the Luxembourg Minister of Research and Higher Education following an assessment in 2011, with a third accreditation granted in 2021. The current panel studied the self-evaluation report submitted by the ECG and discussed the programme’s status with a variety of stakeholders on October 16<sup>th</sup>, 2025.

The panel was pleased with the overall quality of the BCF programme and the sense of commitment that characterises the ECG team. Throughout the visit, the panel encountered motivated teachers who maintain constructive relationships with their students. The programme demonstrates a student-centred approach, with engaged learners who benefit from an accessible, supportive teaching staff. The implementation of the curriculum is varied and practice-oriented in a way that corresponds to the expectations of a level 5 qualification. The panel also wishes to highlight the responsiveness and professionalism of the ECG staff, both during the preparatory phase and throughout the visit, as well as the openness shown in all discussions.

The written materials and the discussions have convinced the panel that the BCF programme sufficiently meets the criteria of the framework for programme assessment:

- Assessment area 1: Aims and objectives of the programme

The BTS Gestionnaire comptable et fiscal at the ECG demonstrates a coherent curriculum that effectively integrates theory and practice. This is achieved, for example, through semestrial entrepreneurial weeks, which enable students to apply their knowledge in authentic professional contexts. This approach embeds entrepreneurial skills in the DNA of the programme and offers opportunities to formalise and further develop soft skills, ultimately supporting strong graduate employability.

To further strengthen the programme, the panel recommends adjusting the formulation of learning outcomes per course in the ECTS files to ensure they consistently reflect actual practice and BTS-level expectations.

In addition, the panel suggests that the ECG develops learning objectives and outcomes at the programme level, reinforcing constructive alignment between the school’s overarching vision and its delivery.

- Assessment area 2: Admission, evaluation, certification

Admission procedures are clearly defined and accessible. The first-semester structure effectively supports students with varied educational backgrounds in reaching a common baseline, ensuring equitable progression. The panel found that evaluation methods are balanced, well communicated, and appropriately aligned with the intended learning outcomes.

The panel recommends clarifying the information in the digital brochure regarding the pathway to certified public accountant status. Additionally, the panel encourages the ECG to continue developing systematic ways of capturing and documenting students' growth in soft skills across the curriculum.

- Assessment area 3: Implementation of the programme

The ECG provides a supportive learning environment with largely sufficient material, human, and financial resources. Teachers are motivated and motivating and supported by a structured framework for continuous professional development. The panel values the recent reinforcement of the tutoring system, which provides personalised teacher guidance to each student throughout the two-year programme. The BTS programme's small scale promotes close communication and a strong sense of community, contributing to a positive learning atmosphere.

Although the current infrastructure imposes limits on student numbers and study space, the planned installation of container classrooms is expected to address in the short term these constraints. The panel is confident that the relocation will be carried out with the same care and commitment that the ECG demonstrates in its overall management of the programme.

- Assessment area 4: Quality assurance measures

The panel found that the ECG has an active, although informal, culture of internal reflection and continuous improvement. The programme benefits from regular, ad hoc dialogues with students, alumni, and the professional field, as well as from a warm and agile working environment that supports rapid communication and decision-making.

The panel recommends using the current inherent internal quality culture to establish a more formalised quality assurance cycle, including the reinstallation of an active curriculum committee. If a curriculum committee is not fully suited to the quality assurance system envisioned by the ECG, the panel encourages the lycée to develop an alternative structure to ensure a formal and participatory quality process. Establishing such a governing body, e.g. to analyse and communicate survey results, may also strengthen stakeholder engagement.

Consequently, the panel recommends a positive re-accreditation.

Assessment area		Judgement
1	Aims and objectives of the study programme	MET
2	Admission, evaluation, certification	MET
3	Implementation of the programme	MET
4	Quality assurance measures	MET

	<b>Overall judgement</b>	<b>Positive re-accreditation advice</b>
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The Hague, (XX)

On behalf of the international expert panel charged with the programme assessment of the  
École de Commerce et de Gestion's BTS Gestionnaire comptable et fiscal,

Anne Vanmaercke  
Chair Secretary

Eli Elise Hoopman

## 2 Introduction

The MESR requested the NVAO to carry out a programme assessment of the BTS Gestionnaire comptable et fiscal (BCF) the “École de Commerce et de Gestion - School of Business and Management (ECG)” is offering. The programme was formally accredited for the first time in 2011, with a third accreditation granted in 2021. The present assessment report has the status of an advice to the NVAO board, which, if accepted, will be presented to the MESR, which will ultimately decide on the reaccreditation of the BTS Gestionnaire comptable et fiscal at the ECG.

Given the particular features of this request, the NVAO convened an international panel of experts consisting of:

- Ms Anne Vanmaercke, Belgium, chair;
- Ms Ellen Pierreux, Belgium, member;
- Ms Renée Aakrann-Fezzo, Luxembourg, member;
- Mr Andrew Best, Belgium, student-member.

The composition of the panel reflects the expertise deemed necessary by NVAO for this accreditation exercise. Short CVs of the panel members are provided in annex 1 (5.1). On behalf of NVAO, Ms Genoveva Ravijts was responsible for the coordination of the assessment process. The external secretary, Ms Eli Elise Hoopman, drafted this report in close cooperation with all panel members and in agreement with the chair. All panel members and the secretary signed a statement of independence and confidentiality.

The panel carried out the assessment after which the Board of NVAO made a recommendation to the Ministry (MESR). The Minister of Research and Higher Education takes the final accreditation decision. The framework for assessment comprises the criteria under the Higher Education Law of 21 July 2023, which creates the legal basis for the shortcycle programmes leading to the Brevet de Technicien Supérieur (BTS), offered by the Lycées.

The panel members studied the self-evaluation report and submitted their first impressions on the materials prior to the preparatory panel meeting, which was held online on October 8th, 2025. The site visit took place on October 16th, 2025. The panel talked to the management of the ECG and the programme, as well as to teaching staff, students, alumni and representatives of the professional field. The schedule of the visit is presented in annex 2 (5.2). Annex 3 (5.3) lists the materials made available by the programme before the site visit.

Immediately after the discussion, the panel formulated its considerations and preliminary conclusions. These were based on the assessment of the documents and the findings of the site visit. The external secretary then drafted the advisory report and circulated it to all panel members for review and feedback. The panel's comments were incorporated into a document version, which was validated by the chair and submitted to the ECG for comments on factual errors. The MESR also received the report for a factual error check. Following these reviews, a final draft was prepared and submitted on behalf of the panel to the NVAO, which in turn will send the report to the MESR.

### 3 Programme assessment BTS Gestionnaire comptable et fiscal

#### 3.1 Assessment area 1: Aims and objectives of the programme

Assessment area 1 is detailed in the following assessment criteria:

- a) The programme complies with the provisions relating to programmes leading to the BTS, as defined in Title II<sup>1</sup>.
- b) The programme has a **coherent curriculum** which reflects the programme's intended **learning objectives** and the **learning outcomes** to be achieved by the student. It is broken down into **knowledge, specific skills, and transversal skills**.
- c) The programme is defined in accordance with **European standards** and the Bologna Process. It is defined in terms of **ECTS credits**.
- d) The programme is **divided into modules**, each of which is awarded a certain number of ECTS credits. Each module is made up of one or more theoretical or practical units, known as "**courses**". Each course carries a minimum of one ECTS credit and a maximum of 20 ECTS credits. The objectives and learning outcomes of each module and course are clearly defined.
- e) The **workload** is appropriate and balanced between semesters.
- f) The **ratio of theoretical to practical teaching** is consistent with the programme's objectives.
- g) **For each module** of the programme, the appropriateness of the **workload**, the types and methods of **assessment** and the intended **learning outcomes** are determined and documented in relation to the **level 5** descriptors of the Luxembourg Qualifications Framework, in accordance with the amended Law of 28 October 2016 on the recognition of professional qualifications<sup>2 3</sup>, and in relation to the number of ECTS credits allocated to each module of the programme.
- h) Programmes preparing for **regulated professions** within the meaning of the amended Act of 28 October 2016<sup>4</sup> on the recognition of professional qualifications **comply with the legislative and regulatory requirements governing the regulated profession concerned**. This compliance is established by means of a detailed **report drawn up by the competent minister responsible** for the profession concerned. This report is a **mandatory part** of the accreditation file.

#### *Programme structure*

The BTS Gestionnaire comptable et fiscal (BCF) at the ECG is a two-year programme (120 ECTS) in the field of accounting and fiscality. The learning objectives and outcomes are formulated at the level of four modules that structure the programme: (1) Accounting, (2) Tax techniques, economics, and law (3) Management techniques and tools and (4) the Internship, as well as the courses that make up these modules. The panel observed a clear coherence between the courses, where theoretical content supports practical application. This principle is e.g. built into the programme through the semestrial entrepreneurial weeks and the substantial 18-week internship in the fourth semester, allowing students to apply what they have learnt in real-

<sup>1</sup> [https://legilux.public.lu/eli/etat/leg/loi/2023/07/21/a470/jo#title\\_2](https://legilux.public.lu/eli/etat/leg/loi/2023/07/21/a470/jo#title_2)

<sup>2</sup> <https://legilux.public.lu/eli/etat/leg/loi/2016/10/28/n2/jo>

<sup>3</sup> [https://legilux.public.lu/eli/etat/leg/loi/2016/10/28/n2/jo#art\\_69](https://legilux.public.lu/eli/etat/leg/loi/2016/10/28/n2/jo#art_69)

<sup>4</sup> <https://legilux.public.lu/eli/etat/leg/loi/2016/10/28/n2/jo>

world professional contexts. In this way, the ECG demonstrates a logical and purposeful programme design.

#### *Positioning of the programme*

The teachers indicated that there is a clear distinction between the BTS and bachelor levels. According to them, the bachelor level is structured in a more theoretical manner, preparing students for further academic study at the master level. In contrast, the BTS level is explicitly oriented towards the labour market, while still allowing for progression to a bachelor programme. Furthermore, the BTS provides more supervision in terms of personal and professional development, whereas universities expect higher degrees of autonomy. Both BTS and bachelor graduates are prepared for entry-level positions in accountancy, bookkeeping, tax advisory, and administrative roles, particularly in smaller fiduciary firms. Representatives of the professional field indicated that they often prefer BTS graduates, due to their practical skills and immediate employability.

#### *Intended learning outcomes*

Graduates are expected to have a foundational **understanding** of Luxembourg accounting principles, taxation, and the integration between the two in professional practice. Regarding **specific skills**, graduates have to be able to fill out tax returns, prepare VAT declarations, and perform daily accounting tasks in software like BOB. Key **transversal skills** include the ability to function in a multilingual, professional environment and using AI tools like Co-pilot and ChatGPT in a critical and responsible manner.

During the site visit, representatives of the professional field noted that students are not yet able to complete personal or corporate tax returns independently. While such autonomy is generally not expected at BTS level, the panel notes that the current ECTS files *do* formulate this ability as an intended learning outcome, suggesting a misalignment between the programme's stated expectations and what is realistic in practice. Furthermore, the professional field indicated that stronger basic knowledge in accounting, payroll, and VAT would better prepare students for professional practice. Particularly since payroll and VAT constitute a substantial share of the professional workload.

#### *AI-policy*

Currently, the ECG does not have a written policy regarding **the use of AI**. The management of the ECG is in the process of developing a charter regarding its correct use, incorporating input from both staff and industry partners. The current position is that AI is a valuable tool for enhancing existing competences. Specifically, it supports brainstorming, checking grammar and coding tasks, and can aid in understanding complex concepts. However, AI cannot yet independently complete tasks such as filling out tax returns; it can only assist. Ultimately, the ECG views AI as a working tool. As the director put it, it requires human input both at the beginning and at the end of the process. The professional field underscores this stance, noting that while they recognize AI represents a significant evolution in education and professional practice, they remain mindful of its current limitations.

#### *Effect of legislation on securing internships*

Since the implementation of the 2023 Higher Education Law, employers are required to provide a minimum compensation of 30% of the minimum social wage for unskilled workers for **internships lasting longer than four weeks**. Fortunately, this has not negatively affected the

ability of BCF students to secure internships. Students who seek placements continue to find them, and employers generally view the 18-week duration as a worthwhile investment. Over that period, students acquire practical skills and contribute meaningfully to the organisation's activities. Some employers are willing to pay a compensation that exceeds the legal minimum when student performance is strong. Feedback from the work field indicates that companies are confident in their ability to support interns' learning objectives, provided motivation and role fit are in place. In numerous cases, successful internships lead to job offers after graduation. This confirms that, despite the legislative change, the programme largely continues to realise its intended learning outcomes, though some feedback from the professional field points to room for further strengthening of student' practical competences.

#### *Integration of theory and practice*

The panel examined how **the ratio of theoretical to practical teaching** relates to the programme's objectives. The programme reserves a substantial period for hands-on learning, with the internship representing 30 ECTS and taking up the entirety of the fourth semester. This raised the question of how the integration between theory and practice is ensured throughout the first three semesters. It became clear to the panel that the semestrial entrepreneurial weeks offer a productive opportunity for students to apply theoretical knowledge in an authentic professional setting. These weeks enable students to work with real-life cases, while allowing the professional field to discover potential future employees and benefit from the students' perspectives. The annual job days in the fall further strengthen these connections between companies and students. The panel therefore considers this structure a convincing demonstration of the ECG's intention that theory is meaningfully linked to professional practice within the BCF programme.

#### *ECTS files*

The panel established that the workload, assessment methods, and intended learning outcomes are aligned with the expectations for BTS programmes as formulated in the European Qualifications Framework (EQF) and the Luxembourg Qualifications Framework (CLQ). However, the **learning outcomes** formulated in the ECTS files would benefit from further refinement. Some competencies currently listed as intended learning outcomes suggest expectations more appropriate to bachelor even master level, such as managing complex tax obligations. The panel advises the ECG to review and adjust the descriptions of the intended learning outcomes to ensure they accurately reflect the programme level and content. This will support clear communication to students and stakeholders. The panel advises to replace the published ECTS-files on the website before the start of the next academic year by the refined ECTS-files to ensure full consistency with the content of the courses at BTS-level.

#### *Student profile*

The management of the ECG took the opportunity of this reaccreditation to present their overarching vision for the BCF programme: fostering an entrepreneurial attitude among students and preparing them for the work field or further studies. To strengthen constructive alignment between the ECG's vision and programme delivery, the panel advises formulating learning objectives and outcomes not only at the course and module level but also at the programme level. The same structure and terminology currently applied at course and module level could be used to describe what a BCF graduate is expected to know and be able to do upon completion of the programme as a whole. This could consolidate the ECG's vision for all

stakeholders and strengthen students' self-awareness of their profile and their positioning in relation to the work field and possible further education.

The panel notes that exchanges between the ECG and the professional field currently take place in an informal rather than structural manner. This is particularly relevant given the earlier observation of a mismatch between the competences perceived by the ECG and those expected by employers, for instance regarding graduates' ability to complete tax returns independently. The panel therefore recommends establishing a **formal and recurring exchange structure with the professional field** to help ensure the systematic integration of employer expectations into programme development. This could also serve to activate the legally required curriculum committee—a body composed of school and professional representatives—which at present mainly exists on paper. Such structured dialogue could offer a platform to discuss competences, including the soft skills that the panel considers important to make more visible throughout the programme. Strengthening the visibility and formalisation of these skills would further support the clear profiling of BCF graduates.

### *Conclusion*

The panel concludes that the programme **meets** the criteria of assessment area 1. The panel was convinced by the ECG's programme structure, which effectively integrates theory and practice through semestrial entrepreneurial weeks. In addition, the 18-week internship demonstrates a strong commitment to preparing students for professional practice. The feedback regarding graduate employability and the success of the internship model despite legislative changes, confirms the programme's effectiveness.

To further strengthen the programme, the panel offers two recommendations. First, the ECG is recommended to **review the intended learning outcomes per course in the ECTS files to ensure they accurately reflect BTS level expectations**. For instance, the ability to handle complex tax obligations aligns more closely with a higher level outcome. The Luxembourg qualifications framework<sup>4</sup>, can serve as a helpful reference in this process; it describes level 5 as entailing the "mastery of skills allowing the transfer of procedural and declarative knowledge in order to resolve new problems," while the resolution of *complex* problems is reserved for level 6. Second, the panel suggests formulating specific learning objectives and outcomes at the programme level in order to reinforce constructive alignment between the ECG's vision and programme delivery.

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The panel is confident that implementing these recommendations will further enhance an already strong programme. The ECG's mindful attitude towards AI integration and the evident commitment of the teaching staff provide a solid foundation for continued success. The BCF programme is well positioned to continue preparing graduates for both immediate employment and further academic development.

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<sup>4</sup> <https://men.public.lu/dam-assets/catalogue-publications/formation-des-adultes/informations-generales/report-on-referencing.pdf>

### 3.2 Assessment area 2: Admission, evaluation, certification

Assessment area 2 is detailed in the following assessment criteria:

- a) **The Lycée publishes**, in a clear, precise, and up-to-date manner, **information on its BTS programmes**, the **respective status** of its programmes with regard to accreditation, the **admission requirements** for the various programmes, **the enrolment fees**, the **total cost** to be expected per programme, **the curriculum** for the programmes offered, the **intended learning outcomes** and the **qualifications** leading to said programmes.
- b) The **admission requirements** for the programme of study are clearly defined and published. The modalities of potential **entry examinations** must be published 3 months in advance.
- c) The procedure for the **validation of prior learning or experience** are clearly defined, in accordance with the provisions of Article 117.
- d) **Assessment methods** are defined in relation to the learning objectives and are designed to verify the achievement of the programme's intended learning outcomes.
- e) **The assessment methods** applied in the various modules and courses are clearly **communicated** to the students.
- f) **The degree shall comply with the provisions** of Article 26(2)<sup>8</sup>, and shall be **accompanied by a supplement** complying with the provisions of Article 26(3)<sup>9</sup>.

#### *Admission*

The programme disseminates information to potential students and companies via its website and through a brochure. Although the admission requirements, enrolment fees and curriculum are effectively communicated, the panel recommends clarifying the information in **the digital brochure** 'Gestionnaire comptable et fiscal'<sup>5</sup> regarding the pathway to the certified public accountant status. The current presentation may create ambiguity about the requirements, which include a bachelor-level education, additional professional practice and examinations.

The panel commends the ECG for its effective approach to managing the diverse entry levels of its students. Students enter the programme from varied educational backgrounds: some directly from secondary school, others from higher education pathways that did not prove to be the right fit. The majority hold either a general or technical baccalaureate, and their prior experience with accounting varies. For students with a Diploma of Technician ("Formation de technicien"), the ECG requires that they present preparatory modules or equivalent certifications in French and English at a sufficient entry level to ensure that they can successfully begin the programme.

Class sizes are capped at 25 students due to infrastructure constraints, specifically the availability of 25 computers per room. There is a maximum of two classes (50 students) per year. Students report being well informed about admission procedures and find the entry requirements "doable". The admission process includes submitting a letter of motivation and, where necessary, completing preparatory assessments.

<sup>7</sup> [https://legilux.public.lu/eli/etat/leg/loi/2023/07/21/a470/jo#art\\_11](https://legilux.public.lu/eli/etat/leg/loi/2023/07/21/a470/jo#art_11)

<sup>5</sup> [https://www.ecg.lu/resources/documents/\\_includes/Gestionnaire\\_comptable\\_e/Brochure\\_BCF.pdf?ac=1670952689](https://www.ecg.lu/resources/documents/_includes/Gestionnaire_comptable_e/Brochure_BCF.pdf?ac=1670952689)

<sup>8</sup> [https://legilux.public.lu/eli/etat/leg/loi/2023/07/21/a470/jo#art\\_26](https://legilux.public.lu/eli/etat/leg/loi/2023/07/21/a470/jo#art_26)

<sup>9</sup> [https://legilux.public.lu/eli/etat/leg/loi/2023/07/21/a470/jo#art\\_26](https://legilux.public.lu/eli/etat/leg/loi/2023/07/21/a470/jo#art_26)

Once admitted, students take language proficiency tests to enable the formation of classes with peers at comparable levels. The first semester is intentionally structured to bring all students to a common baseline across subjects, regardless of their starting point. This design ensures that initial differences in background do not disadvantage students as they progress through the programme.

Although the procedure for the validation of prior learning or experience (VAE) is clearly defined, the recent additional requirement to complete a minimum of 30 ECTS through onsite class attendance and examinations creates a significant barrier. The target audience for a VAE procedure are typically working professionals with family responsibilities, making such extensive on-site participation difficult. Consequently, since the introduction of Article 11<sup>6</sup> in September 2023, no students have pursued this pathway.

### *Evaluation*

The examination schedule is set at the beginning of each academic year. Teachers calibrate assessment expectations across parallel classes and ensure students are informed about criteria and requirements. Throughout the programme, there is a gradual build-up in assessment difficulty to support student progression.

A variety of assessment methods is used, including continuous assessment, group work, presentations and individual oral and written examinations. Teachers reported that the internship plays an important role in evaluating professional behaviour and personal development, such as teamwork and punctuality. For each internship, a tutor from the ECG checks in with both student and company supervisor prior to the start and twice during the placement. The company tutor evaluates student performance using a comprehensive rubric that includes both technical competences and soft skills. The panel acknowledges that the evaluation of soft skills receives attention within the programme. However, it observes that the formal assessment of these competences remains somewhat implicit. The panel therefore advises the ECG to make the evaluation of soft skills more visible and systematically embedded across the programme. The recurring semestrial entrepreneurial week could serve as an additional opportunity to **formalise and document students' progress** in these areas.

Students confirmed that they are well informed about assessment expectations and perceive the evaluation methods as transparent and fair. If students have questions regarding their assessment, they have the option to review the model solutions in class accompanied with explanations from the teacher. They have three opportunities throughout the academic year to resit a course examination, and students are allowed up to four years to complete the two year programme if needed.

Cases of fraud are rare but do occur. If a student is caught cheating, a formal procedure is initiated. The situation is presented to the director and examination jury, and an official report is filed. The student faces potential expulsion, though generally they are permitted to retake the assessment. The original examination in which fraud was detected is invalidated.

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<sup>6</sup> [https://legilux.public.lu/eli/etat/leg/loi/2023/07/21/a470/jo#art\\_11](https://legilux.public.lu/eli/etat/leg/loi/2023/07/21/a470/jo#art_11)

Students' final project topics are decided and validated by management. Beyond the practical execution of their work, students must describe and analyse the underlying processes. They are expected to deepen their knowledge, and ideally, contribute insights to the field. Students defend their findings in a twenty-minute presentation before a jury composed of their company mentor, their ECG supervisor, and additional ECG faculty member. Following the presentation the jury poses critical questions to assess the student's understanding and analytical depth.

### *Conclusion*

The panel concludes that the programme **meets** the standards for Assessment Area 2. Admission requirements are clearly defined and communicated through the website and programme brochure. The admission procedures are well organised and support the diverse entry profiles of students, while the first-semester structure ensures that all learners achieve a shared baseline of competences. Evaluation methods are aligned with the intended learning outcomes, and students report that expectations are communicated clearly and that assessments are fair.

To further strengthen the clarity of the information published on the programme, the panel suggests clarifying the description of pathways leading to the certified public accountant status in the digital brochure, in order to avoid potential ambiguity for prospective students. Finally, the panel encourages the ECG to continue developing ways to systematically capture and formalise students' growth in soft skills as part of the overall assessment framework.

Overall, the panel is confident that the programme's admission, evaluation and certification procedures are well designed and effectively communicated.

### 3.3 Assessment area 3: Implementation of the programme

Assessment area 3 is detailed in the following assessment criteria:

- a) The programme **has sufficient resources in terms of teaching staff and financial and material means** to meet its specific needs and achieve its objectives. These resources are available throughout the entire duration of the programme.
- b) The Lycée has **appropriate infrastructure** to offer the proposed programme and enable its students to achieve the intended learning outcomes.
- c) Teaching is provided by a **teaching staff that is competent** from a didactic and pedagogical point of view and capable of relating teaching to professional practice in the field concerned and to current research. Teaching is student-centred and encourages active student participation. The suitability of each of the professional profiles of the available and planned teaching staff is clearly demonstrated in relation to the programme's objectives and its intended learning outcomes.
- d) The **proportion between teachers appointed in the Lycée and external contractors** is appropriate to the objectives of the curriculum, it being understood that the **proportion of lessons provided by external contractors may not exceed the threshold of 40% set in Article 9(2)<sup>7</sup>**.
- e) **Continuing training programmes** are provided for teaching staff.

<sup>7</sup> [https://legilux.public.lu/eli/etat/leg/loi/2023/07/21/a470/jo#art\\_9](https://legilux.public.lu/eli/etat/leg/loi/2023/07/21/a470/jo#art_9)

- f) In the case of alternate programmes, the school has a specific and compulsory **training programme for the trainers who deliver the practical teaching modules in the workplace.**
- g) Students benefit from appropriate supervision and full information. A **tutoring programme** is offered to students.

#### *Resources*

The programme is delivered in a well-supported and **adequately resourced environment**. There are no indications of staff shortages or excessive workload among teachers, and the available teaching resources are sufficient to ensure high-quality instruction throughout the duration of the programme. Students who experience financial constraints have access to school-provided laptops, ensuring that all learners can participate fully in class activities. The institution also employs two psychologists who are available to support students facing mental health challenges.

#### *Infrastructure*

The facilities include a variety of spaces that cater to different learning and wellbeing needs, such as study areas, a zen zone, a fully equipped computer room, common rooms for social interaction and more informal classroom settings. The school community actively promotes student engagement and shared responsibility. For example, BTS students contribute to maintaining order, which is particularly relevant given that the building also houses a secondary school. In addition, the student enterprise – which manages the rental of school materials and operates a snack service with an annual turnover of approximately 10.000 EUR – provides students with valuable experience in entrepreneurship.

Although the infrastructure is appropriate for the current needs of the programme, it remains limited. As mentioned above, the number of available computers caps student enrolment at a maximum of 50. The availability of study areas is also in short supply. For this reason, the programme is planning to relocate to new premises in 2027. In the meantime, **the small scale of the student body** contributes to a warm atmosphere, with **short lines of communication between students, teachers, and management**. Combined with a motivated and competent teaching staff, this ensures a student-centred learning environment where activating teaching methods such as group work and presentations can be effectively implemented. Students appreciate the use of Microsoft Teams as a communication platform, noting that teachers typically respond within 24 hours.

#### *Teaching staff and professional expertise*

The programme complies with the proportion between **internal and external teachers**, not exceeding the 40% threshold. The panel did note, however, that only one external lecturer was listed in the self-evaluation report. This raised a question about how the ECG secures professionals with relevant real-world experience. The teaching staff clarified that they do value and rely on guest lecturers and professionals with current practical experience. Specifically for legal courses, they rely on professionals from the field, as the person listed in the self-evaluation report is in fact deployed to teach accounting regulations. Furthermore, during the semestrial entrepreneurial weeks, students have opportunities to interact with a range of external professionals.

The panel was impressed with the organisation of continuing training opportunities available to the teaching staff, as well as the value that both teachers and management place on professional development. Continuing education is formalised through a clear framework requiring a minimum of 16 hours per year, or 48 hours over three years. Together with the director, teachers map out a professional development plan.

Teachers maintain and update their subject-specific expertise through various channels, such as professional newsletters in the field of economics and training offered by the Chamber of Commerce. In addition, more general pedagogical courses are provided by the Institut de formation de l'éducation nationale. Although participation in certain courses is mandatory, teachers genuinely view continuing professional development as an opportunity for growth.

#### *Tutoring programme*

A recent development is **the reinforcement of the tutoring programme**. Previously, students were assigned a tutor guiding them through the internship and their final project. Under the new structure, each student is now assigned a tutor from the start of the first semester, who accompanies them throughout the entire two-year programme. The tutor formally checks in three times a year during a 20-minute dialogue. This initiative aims to strengthen individual guidance and ensure early identification of any challenges. Students who are able to work independently are encouraged to do so, while the tutor remains available for advice and support when needed. The students expressed appreciation for this new initiative, which they experience as both supportive and motivating.

#### *Conclusion*

The panel concludes that the programme **meets** the standards for Assessment Area 3. The ECG provides a well-supported environment with sufficient material, human, and financial resources to ensure the quality and continuity of the BTS programme. The institution demonstrates a strong commitment to student wellbeing, as reflected in the provision of counselling services, access to laptops for students with financial needs, and a variety of well-designed spaces that foster both learning and social interaction.

The teaching staff are qualified, motivated, and supported through a clearly structured framework for continuing professional development. The panel values the school's proactive approach to ensuring that teachers maintain current expertise through collaboration with professionals and external partners, as well as through participation in pedagogical training. The recently strengthened tutoring system further enhances student guidance.

Although the current infrastructure imposes limits on student numbers and study space, the planned installation of container classrooms is expected to address in the short term these constraints. The panel is confident that this development will be approached with the same care and commitment that the team demonstrated throughout the visit, sustaining the programmes sense of engagement and student focus.

### 3.4 Assessment area 4: Quality assurance measures

Assessment area 4 is detailed in the following assessment criteria:

- a) **The Lycée ensures the collection, analysis, and use of relevant information for the effective management and continuous improvement of its BTS programmes.**
- b) The Lycée has a **quality assurance system** for its BTS programmes, which it makes **publicly available**. The quality assurance procedures applied by the Lycée **comply with** the requirements of the Standards and Guidelines for Quality Assurance in the European Higher Education Area (ESG).
- c) **The programmes are regularly subjected to internal evaluation to ensure that they take into account the latest research and didactic developments in the relevant field**, achieve the intended learning outcomes, and **meet the constantly evolving needs of students and society**.
- d) The Lycée maintains regular and formalised **exchanges with professional circles in the Grand Duchy of Luxembourg** related to its BTS programmes.
- e) **Responsibilities, competencies, and decision-making processes related to the BTS programme are defined clearly and transparently.**
- f) **Teachers and students** have sufficient means to express their positions and **participate** in decision-making through representation in various bodies and committees.
- g) In the case of an application for the **reaccreditation** of a programme, it is demonstrated to what extent, and through which means, actions, and decisions **the Lycée has taken into account the recommendations outlined** in the evaluation report and the accreditation decision of the previous period.

#### *Internal quality processes*

Although the ECG collects, analyses and processes relevant information for the continuous improvement of its programme, the panel recommends strengthening the formalisation of its quality assurance cycle. **Recurring meetings** already take place between management and student representatives, company tutors, teaching staff and through the reinforced tutoring programme. However, the panel observes that the procedures for analysing, using, and reporting on the outcomes of these discussions are **not fully systematic or transparent**. The panel therefore recommends that the ECG establish a clearer, more transparent feedback loop that documents how information is gathered, processed and communicated to all stakeholders.

The panel is confident that the ECG possesses the motivation and engagement needed to implement such a structure. The school maintains regular, formalised contact with students and alumni, and informal contact with the professional field, demonstrating a commitment to collecting feedback. Alumni value the online platform Datalumni, noting that it is one of the few of its kind in Luxembourg. This platform serves as both a professional and social network and publishes a quality newsletter through which graduates exchange experiences, including those related to further academic study.

#### *The bridge option*

Approximately 40% of students continue their studies at bachelor level, either after completing the first year or the full two-year programme. Current students are aware of this bridge option to the University of Luxembourg. Typically, the strongest students transition after one year. When a student applies for this pathway, a commission evaluates the request. Students report the transition can be challenging. While the ECG maintains contact with its alumni, most feedback comes from those who have successfully made the transition. Graduates can finish

their bachelor within three or four years at the University of Luxembourg or continue their studies at universities abroad.

#### *Dialogue with the professional field*

In its dialogue with representatives of the professional field, the panel noted some differences between the school's and employer's perceptions of student's competences. The ECG's learning objectives specify that students should be able to handle (complex) personal income tax cases and carry out payroll calculations, including the application of relevant deductions and contributions. Employers, however, indicated that most students do not approach that level and still struggle with more fundamental tasks, such as interpreting pay slips or managing basic VAT operations. This is to be expected at BTS level, though it appears that the school's perception of student proficiency may not fully align with this. The professional field observed that the programme sometimes focuses too much on exceptions without the students having good knowledge and training of the basics. This divergence may reflect the transition from classroom exercises to real-life professional contexts.

The panel recognises the school's constructive and sustained relationships with the professional field. The ECG actively collects and implements key factors for employability, and maintains close contact with companies, including through invitations to site visits and collaborative activities. Nevertheless, the panel sees scope to further strengthen and formalise dialogue with industry partners to ensure closer alignment and mutual understanding, in particular by using the curriculum committee.

To that end, the panel recommends that the ECG develops a more structured mechanism for dialogue with the professional field, complementing the informal exchanges that currently take place during internships and entrepreneurial weeks. This mechanism, suited to the ECG's context, ideally facilitates **open dialogue** and a transparent cycle of feedback, analysis, and follow-up communication. The programme benefits from its small scale, which allows for close communication and rapid decision-making between staff, management, and students. This contributes to a warm and agile working environment. Nonetheless, the panel notes that strengthening the internal quality structure would help ensure continuity in case of management changes and support the transparency and sustainability of the programme's governance.

#### *The curriculum committee*

The panel also reviewed the role of the curriculum committee, which legally consists of one representative of the ECG's management, the programme coordinator, up to five teachers, and up to five members of the professional field. This group is intended to support the design and revision of curricula. In practice, however, this committee currently only exists on paper. The panel found that neither teachers nor representatives of the professional field were aware of being members, and that one of the listed external members has already retired. The management explained that the committee has not been convened in recent years, as curricular adjustments have so far been handled internally and were considered too minor to require formal consultation.

The school expressed the view that the curriculum committee is too limited a mechanism to capture the full range of its stakeholder engagement, as its discussions with the professional field extend well beyond a group of five external members. The panel acknowledges this point

and recognises the school's ongoing efforts to maintain broad dialogue with employers and other partners. Nevertheless, it sees room to **further formalise the quality assurance cycle**. The panel also encourages the school to reinstall a working curriculum committee and make full use of it—or to develop a more extended body or structure of which it is a part that better fits the school's scale and culture—to strengthen structured dialogue with external stakeholders while ensuring a systematic, and transparent process for feedback and decisionmaking.

#### *The previous evaluation*

The panel acknowledges that the ECG has made efforts to address the recommendations formulated during the 2020/2021 evaluation. The school has taken the initiative to expand the scope of its surveys. Furthermore, connections with the professional field have been strengthened. These are positive steps that demonstrate responsiveness to earlier feedback.

However, some of the points raised in the previous evaluation remain areas for further development. While the ECG collects feedback systematically, the methodology for analysing and communicating survey results is not yet clearly defined.

The previous evaluation report also encouraged the ECG to involve the curriculum committee in the interpretation of survey results and the formulation of corresponding action plans. To date, this has not been implemented. The panel reiterates this recommendation, suggesting that the committee—or another appropriate body—be more actively engaged in translating survey outcomes into targeted improvement measures, in order to strengthen the formalisation of the internal quality process.

#### *Conclusion*

The panel concludes that the programme **meets** the standards for Assessment Area 4. The ECG demonstrates a culture of internal reflection and ongoing dialogue. The programme benefits from an effective though informal system of evaluation and communication, which allows issues to be identified and addressed quickly. The content of the curriculum remains current and relevant to the evolving professional context, reflecting the team's commitment to continuous improvement.

At the same time, the panel recommends that the ECG further formalise its internal quality assurance cycle, in order to enhance transparency and ensure long-term consistency, especially in the event of changes in leadership. The panel also encourages the school to reinstall a working curriculum committee and make full use of it—or to develop a more extended body or structure of which it is a part that better fits the school's scale and culture—to strengthen structured dialogue with external stakeholders.

Overall, the panel was impressed by the programme's vitality and the close, trust-based relationships among students, teachers, and management. The school's agile culture, short communication lines, and motivated staff create a supportive and stimulating environment in which students thrive—an achievement that remains at the heart of the programme's success.

## 4 Judgement

Following the comprehensive investigation into the quality of the BTS Gestionnaire comptable et fiscal, the panel concludes that the programme sufficiently meets all four assessment areas. Consequently, the panel recommends a positive advice for re-accreditation.

The panel was pleased with the overall quality of the BCF programme and the sense of commitment that characterises the ECG team. Throughout the visit, the panel encountered motivated teachers who maintain constructive relationships with their students. The programme demonstrates a student-centred approach, with engaged learners who benefit from an accessible, supportive teaching staff. The implementation of the curriculum is varied and practice-oriented in a way that corresponds to the expectations of a level 5 qualification. The panel also wishes to highlight the responsiveness and professionalism of the ECG staff, both during the preparatory phase and throughout the visit, as well as the openness shown in all discussions.

- Assessment area 1: Aims and objectives of the programme

The BTS Gestionnaire comptable et fiscal at the ECG demonstrates a coherent curriculum that effectively integrates theory and practice. This is achieved, for example, through semestrial entrepreneurial weeks, which enable students to apply their knowledge in authentic professional contexts. This approach embeds entrepreneurial skills in the DNA of the programme and offers opportunities to formalise and further develop soft skills, ultimately supporting strong graduate employability.

To further strengthen the programme, the panel recommends adjusting the formulation of learning outcomes per course in the ECTS files to ensure they consistently reflect actual practice and BTS-level expectations. In addition, the panel suggests that the ECG develops learning objectives and outcomes at the programme level, reinforcing constructive alignment between the school's overarching vision and its delivery.

- Assessment area 2: Admission, evaluation, certification

Admission procedures are clearly defined, transparent, and accessible. The first semester structure effectively supports students with varied educational backgrounds in reaching a common baseline, ensuring equitable progression. The panel found that evaluation methods are balanced, well communicated, and appropriately aligned with the intended learning outcomes.

The panel recommends clarifying the information in the digital brochure regarding the pathway to certified public accountant status. Additionally, the panel encourages the ECG to continue developing systematic ways of capturing and documenting students' growth in soft skills across the curriculum.

- Assessment area 3: Implementation of the programme

The ECG provides a supportive learning environment with largely sufficient material, human, and financial resources. Teachers are motivated and motivating and supported by a structured framework for continuous professional development. The panel values the recent reinforcement of the tutoring system, which provides personalised teacher guidance to each student throughout the two-year programme. The BTS programme's

small scale promotes close communication and a strong sense of community, contributing to a positive learning atmosphere.

Although the current infrastructure imposes limits on student numbers and study space, the planned installation of container classrooms is expected to address in the short term these constraints. The panel is confident that the relocation will be carried out with the same care and commitment that the ECG demonstrates in its overall management of the programme.

- Assessment area 4: Quality assurance measures

The panel found that the ECG has an active, although informal, culture of internal reflection and continuous improvement. The programme benefits from regular, ad hoc dialogues with students, alumni, and the professional field, as well as from a warm and agile working environment that supports rapid communication and decision-making.

The panel recommends using the current inherent internal quality culture to establish a more formalised quality assurance cycle, including the reinstallation of an active curriculum committee. If a curriculum committee is not fully suited to the quality assurance system envisioned by the ECG, the panel encourages the lycée to develop an alternative structure to ensure a formal and participatory quality process. Establishing such a governing body, e.g. to analyse and communicate survey results, may also strengthen stakeholder engagement.

Consequently, the panel recommends a positive re-accreditation.

Assessment area		Judgement
1	Aims and objectives of the study programme	MET
2	Admission, evaluation, certification	MET
3	Implementation of the programme	MET
4	Quality assurance measures	MET
<b>Overall judgement</b>		<b>Positive re-accreditation advice</b>

## 5 Annexes

### 5.1 Annex 1 – Composition of the panel

- Ms Anne Vanmaercke (chair), strategic advisor VIVES University College, former head of service associate degrees VIVES University College, lecturer in taxation;
- Ms Ellen Pierreux, former coordinator bachelor business management, specialisation accountancy and taxation, and former coordinator of the associate degree in accounting administration at Odisee University College;
- Ms Renée Aakrann-Fezzo, managing director Mayelin Consultancy S.a.r.l., former managing director of Global Conferencing Services s.a.r.l., at Deloitte Touche Tohmatsu LLC subsidiary;
- Mr Andrew Best, student associate degree accounting administration Odisee University College

The panel was supported by:

- Genoveva Ravijts, NVAO process coordinator
- Eli Elise Hoopman, secretary trained and certified by NVAO

All panel members and the secretary have signed a declaration of independence.

### 5.2 Annex 2 Schedule of the site visit

08:15 – 08:35	Panel arrives at École
08:35 – 09:00	Closed panel meeting
09:00 – 10:05	Dialogue with management of the École
10:05 – 10:20	Closed panel meeting
10:20 – 11:30	Dialogue with teaching staff
11:30 – 11:45	Closed panel meeting
11:45 – 12:15	Tour of the facilities
12:15 – 13:00	Lunch/closed panel meeting
13:00 – 14:00	Dialogue with employers
14:00 – 14:25	Closed panel meeting
14:25 – 15:25	Meeting with students and alumni
15:25 – 16:30	Closed panel meeting
16:30 – 17:00	Backup time: meeting with management
17:00 – 17:15	Closed panel meeting
17:15 – 17:30	Dialogue management and panel

### 5.3 Annex 3 Documents reviewed

#### Accreditation file

- Annexes to the request for accreditation
  - Analyse SWOT : Buts et objectifs du programme BCF
  - Analyse SWOT : Admission, évaluation, certification BCF
  - Analyse SWOT : Mise en oeuvre du programme BCF
  - Analyse SWOT : Mesures de garantie de qualité BCF - Catalogue des cours BCF
  - Demande de renouvellement de l'accréditation BCF
  - Demande de recevabilité BCF
  - Demande de recevabilité BCF
  - Rapport d'évaluation de la demande de recevabilité BCF
  - Convention de stage 2025
  - Attestation sur l'honneur lien de parenté
  - Modèle grille d'évaluation soutenance et TFE
  - Aide-mémoire stage 2025
  - Fiche entretien tutorat
  - Règlement interne
  - Fraude Rapport titulaire
  - Fraude Procès-verbal
  - Supplément au diplôme BCF
  - Formulaire d'évaluation d'un cours
  - Évaluation stage partie 1 entreprise
  - Évaluation stage partie 2 entreprise
  - Liste des enseignants et spécialisation 2024-2025
  - Liste des intervenants externes BCF 2024-2025
  - Attestation MENJE infrastructures
  - Partenaires ECG
  - Proportion entre enseignants ECG et prestataires externes
  - Courriel réunion coordination BTS et délégués de classe
  - Rapport annuel 2023-2024
  - Lettre de soutien - BDO Tax and Accounting S.A.
  - Lettre de soutien - Figogest S.A.
  - Lettre de soutien - Chambre de Commerce du Luxembourg - Lettre de soutien - KPMG S.à .l.
  - Entreprises d'accueil stages BCF
  - Rapport d'évaluation 2020-2021 BCF
- Additional information provided by the École de Commerce et de Gestion
  - Progression et taux de réussite BCF 2021 - 2025

## 5.4 Annex 4 Abbreviations used

BCF	BTS Gestionnaire comptable et fiscal
BTS	Brevet de Technicien Supérieur
ECTS	European Credits Transfer System
EQF	European Qualifications Framework
ECG	École de Commerce et de Gestion
VAE	Validation des Acquis de l'Expérience
VAT	Value Added Tax

## Colophon

QUALITY ASSURANCE SYSTEM LUXEMBOURG

Assessment framework

BTS Gestionnaire comptable et fiscal

École de Commerce et de Gestion – School of Business and Management (ECG)  
(LU04A-25)

FINAL REPORT SUBMITTED TO THE MINISTRY OF RESEARCH AND HIGHER EDUCATION ON 22 JANUARY 2026

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