

## Assessment Report

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**Institution:**

Eastern Mediterranean University

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**Continuing Education Course:**

Accounting and Taxation Application Programme

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**Intended Level According to European Quali-  
fication Framework (EQF):**

5

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**Brief description of the continuing education course:**

The ACTA programme aims to teach both vocational skills and theoretical knowledge to fully equip its students with all required qualifications for a successful entry into professional life. The programme not only has been designed to provide a balanced education between theoretical and practical concepts, but also emphasises the importance of team working, therefore implements team-based projects. The core courses are designed to build a basis that will be sufficient to pursue further specialisation in the accounting field.

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**Date of opening of the procedure:**

August 14<sup>th</sup>, 2012

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**Date of filing the self-documentation:**

May 23<sup>rd</sup>, 2013

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**Date of on-site visit:**

August 27<sup>th</sup> and 28<sup>th</sup>, 2013

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**Type of certification:**

Initial certification

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**Mode of study:**

Full-time

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**Initial start of the Programme:**

September 1997

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**Start of course cycle:**

Both fall and spring semester

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**Capacity load:**

60 students

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**Student intake:**

40 – 50 students per year (3 years' average)

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**No. of ECTS points assigned to the Course:**

120

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**Hours (workload) per ECTS point:**

30

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**Intended level according to European Qualification Framework (EQF):**

5

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**Date of the Meeting of FIBAA-Certification Commission:**

April 11<sup>th</sup>, 2014

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**Resolution:**

The certification of the programme is under one condition and is valid for five years.

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**Duration of Certification:**

April 11<sup>th</sup>, 2014 until April 11<sup>th</sup>, 2020

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**Condition:**

The modularisation of the curriculum is to be adapted as follows (see chapter 3.1):

- EMU needs to prove that the calculations of ECTS-Credits is in line with the requirements of the ECTS User's Guide.
- The internship needs to be credited in accordance with the requirements of the ECTS User's Guide.
- The module descriptions need to be revised regarding the description of the Learning Outcomes.

**The Conditions are fulfilled.**

**The FIBAA Certification Committee for Continuing Education Courses on February 19<sup>th</sup>, 2015.**

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**Project Manager:**

Annette Korn

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**Panel Members:****Prof. Dr. Jochen Zimmermann**

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(Controlling, Accounting, Business Management)

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# Summary

The panels' assessment takes into account the self-assessment and the results of the on-site visit as well as the statement of the HEI to the assessment report dated March 30<sup>th</sup>, 2014.

The Accounting and Taxation Application Programme (ACTA) of Eastern Mediterranean University (EMU) fulfils with two exceptions the FIBAA quality requirements for certified continuing education courses and can be certified by the Foundation for International Business Administration Accreditation (FIBAA) under one condition. It meets the demands of level 5 of the European Qualifications Framework for lifelong learning (EQF), has a modular structure and has been assigned ECTS points.

The panel members identify need for action regarding the following aspects. Therefore, they recommend the accreditation on condition of meeting the following requirements:

The modularisation of the curriculum is to be adapted as follows (see chapter 3.1):

- EMU needs to prove that the calculations of ECTS-Credits is in line with the requirements of the ECTS User's Guide.
- The internship needs to be credited in accordance with the requirements of the ECTS User's Guide.
- The module descriptions need to be revised regarding the description of the Learning Outcomes.

Proof of meeting this condition is to be documented by January 11<sup>th</sup>, 2015.

The further not fulfilled quality requirement (Certificate Supplement, chapter 5.4.2) is not an asterisk criterion, so that a further condition is not necessary and the measures the HEI takes to solve the identified problem are to be considered in the context of the re-certification.

The panel members identify furthermore development potential for the programme regarding the following:

- Drop out reasons and average study durations should be collected continuously and analysed methodically (see chapter 0.2),
- Programme-related alumni-tracking studies should be conducted (see chapter 1.1),
- To ensure transparency the Admission By-Law needs to be adjusted in terms of foreign language requirements (see chapter 2),
- In the few cases where the academic and/or professional background does not fit the field of teaching EMU should check evaluation results and, if necessary, take action (see chapter 4.1), and
- Teachers' evaluation tools should be implemented (see chapter 5.3).

The measures the HEI eventually takes in order to implement the recommendations of the panel members are to be considered in the context of the re-certification.

Furthermore, a set of criteria exists, which exceed the quality requirements:

- Positioning of the course on education and job market (see chapter 1.2),
- Integration of theory and practice (see chapter 3.2),
- Career-integrated methods (see chapter 3.4),
- Employability (see chapter 3.5),
- Student support and coaching (see chapter 4.1),
- Programme Coordinator (see chapter 4.2),
- Cooperation with enterprises (see chapter 4.4),
- Access to required literature (see chapter 4.5), and
- Quality assurance and development of the HEI as well as evaluation by students (see chapter 5).

For the overall assessment please refer to the quality profile at the end of this report.

## Details on the institution

The Eastern Mediterranean University (EMU), originally established in 1979 as Institute of Higher Technology, has evolved into a State-Trust University in 1986. The EMU counts the following eleven faculties:

- Faculty of Business & Economics,
- Faculty of Engineering,
- Faculty of Arts & Sciences,
- Faculty of Law,
- Faculty of Architecture,
- Faculty of Communication,
- Faculty of Education,
- Faculty of Health Sciences,
- Faculty of Pharmacy,
- Faculty of Medicine and
- Faculty of Tourism.

Apart from the named faculties the University consist of five schools, an English Preparatory School and three institutes with 88 associate and undergraduate programmes as well as 64 Master and Ph.D. programmes. All programmes are fully recognised by the Council of Higher Education in Turkey North Cyprus and the Ministry of Education. With students coming from 68 countries and faculty members from 35 different nations, a multicultural environment is created by the University.

According to its own mission statement, EMU offers contemporary, sustainable and quality education at international standards. Furthermore the university conducts research, strives to contribute to the needs of the society, and meets the needs of stakeholders as well as graduate students in a multicultural environment having international knowledge and competencies.

The programme submitted for certification was established in 1997 under the School of Computing and Technology. This school is the oldest unit of EMU. Besides the study programme at hand a Bachelor's programme in Information Technology (B.Sc.) and Associate Degrees in Computer Programming, Electrical and Electronic Technology, Construction Technology, Computer-Aided Technical Drawing, Office Management, Medical Documentation and Office Management, Biomedical Equipment Technology and Mapping and Cadastral Survey are offered by the School of Computing and Technology.

The Accounting and Taxation Applications programme (ACTA) is recognised by the Higher Education Council of Turkey (YÖK) and Higher Education Planning, Evaluation, Accreditation and Coordination Council of Northern Cyprus (YÖDAK).

## Further development of the programme, statistical data and evaluation results

The statistical data given refers to the timeframe from 2008 to 2012 and is based on the nationality and gender of students enrolled.

STUDENTS ENROLLED IN TO ACTA PROGRAMME BETWEEN YEARS 2008 - 12													
YEAR	PROGRAMME	TRNC			TR			Others			TOTAL		
		FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL
2008	ACTA	93	67	160	9	13	22	1	0	1	103	80	183
2009	ACTA	74	58	132	7	9	16	0	0	0	81	67	148
2010	ACTA	58	46	104	5	9	14	0	0	0	63	55	118
2011	ACTA	56	44	100	6	6	12	0	0	0	62	50	112
2012	ACTA	51	43	94	8	5	13	0	0	0	59	48	107
<b>TOTAL</b>		<b>332</b>	<b>258</b>	<b>590</b>	<b>35</b>	<b>42</b>	<b>77</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>368</b>	<b>300</b>	<b>668</b>
DROPOUT FIGURES FROM THE ACTA PROGRAMME BETWEEN YEARS 2008 - 12													
YEAR	PROGRAMME	TRNC			TR			Others			TOTAL		
		FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL
2008	ACTA	13	13	26	2	3	5				15	16	31
2009	ACTA	11	10	21	1	3	4				12	13	25
2010	ACTA	8	14	22	1		1				9	14	23
2011	ACTA	16	13	29	1		1				17	13	30
2012	ACTA	7	9	16	1	1	2				8	10	18
<b>TOTAL</b>		<b>55</b>	<b>59</b>	<b>114</b>	<b>6</b>	<b>7</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>61</b>	<b>66</b>	<b>127</b>
STUDENTS GRADUATED FROM ACTA PROGRAMME BETWEEN YEARS 2008 - 12													
YEAR	PROGRAMME	TRNC			TR			Others			TOTAL		
		FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL
2008	ACTA	32	12	44	1	2	3		3	3	33	17	50
2009	ACTA	36	19	55	2	2	4	1		1	39	21	60
2010	ACTA	30	8	38	2	5	7				32	13	45
2011	ACTA	20	15	35	3	3	6				23	18	41
2012	ACTA	19	8	27	1	2	3				20	10	30
<b>TOTAL</b>		<b>137</b>	<b>62</b>	<b>199</b>	<b>9</b>	<b>14</b>	<b>23</b>	<b>1</b>	<b>3</b>	<b>4</b>	<b>147</b>	<b>79</b>	<b>226</b>
CGPA OF STUDENTS GRADUATED FROM THE ACTA PROGRAMME BETWEEN YEARS 2008 - 12													
YEAR	PROGRAMME	TRNC			TR			Others			TOTAL		
		FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL	FEMALE	MALE	TOTAL
2008	ACTA	2.95	2.74	2.89	3.55	2.74	3.01		2.28	2.28	2.97	2.66	2.86
2009	ACTA	2.59	2.19	2.45	2.57	2.47	2.52	2.66		2.66	2.59	2.22	2.46
2010	ACTA	2.54	2.45	2.52	2.65	2.13	2.28				2.54	2.33	2.48
2011	ACTA	2.66	2.48	2.59	2.11	2.22	2.16				2.59	2.44	2.52
2012	ACTA	2.76	2.58	2.70	2.32	2.77	2.62				2.73	2.62	2.70
<b>TOTAL</b>		<b>2.70</b>	<b>2.49</b>	<b>2.63</b>	<b>2.64</b>	<b>2.46</b>	<b>2.52</b>	<b>2.66</b>	<b>2.28</b>	<b>2.47</b>	<b>2.68</b>	<b>2.45</b>	<b>2.60</b>

According to the figures student numbers decreased in the given timeframe. Especially the number of students from Northern Cyprus is affected (decrease of 41.25 percent). As for

graduation, 226 students have graduated in total between the 2008 and 2012. The total success rate is around 81 percent. On the other hand, approximately 19 percent of the students abandon their studies (on average). The CGPA revealed to be relatively consistent over the years and ranges between 2.46 and 2.86. As shown in the table below, the average duration of study ranges between 4.49 and 5.73 semester (4.96 = six years average) and therefore constantly exceeds the intended standard period of study (4 semester).

Average duration of study:

GRADUATION YEAR	STUDENTS	AVERAGE DURATION
2008	50	4,50
2009	60	5,05
2010	45	4,49
2011	41	5,73
2012	30	4,77
2013	34	5,26

## Appraisal

Even though the number of applicants was decreasing the last five years the overall development of the programme can be considered mainly positive. Worthy of note in this context is, that according to alumni tracking studies almost 100 percent of the graduates have been successfully employed in the field of accounting.

As EMU explains, the main reasons for the low utilisation rate (66 percent five years average) are:

- The increase in the number of universities both in Turkey and North Cyprus.
- The government facilitated the entry of vocational high school graduates to colleges and universities to register to four year programmes.
- Vocational education policy of the governments (the ratio of vocational education students is only 20 percent).
- Although, there are less opportunities to find jobs for four year faculty graduates, it seems to be more prestigious to study in a four year programme.
- Overall economic situation of the country.

On average, approximately 19 percent of the students abandon their studies. EMU explains that the dropout rate is mainly due to financial problems of the students, transfer to other programmes/Universities, unsatisfactory performance and military service obligations (if not graduated within four years).

There is, according to the panel, potential for optimisation regarding the development of the study programme at hand. Even though EMU gathers statistical data, there are no visible measures especially regarding the decreasing number of students and the exceeding of the standard study period. The panel strongly recommends methodically analysing the statistical data in the future and using these analyses to develop the ACTA programme.

# Description and appraisal in Detail

## 1 STRATEGY AND OBJECTIVES

### 1.1 Logic and transparency of course objectives

The ACTA programme aims to teach both vocational skills and theoretical knowledge to fully equip its students with all required qualifications for a successful entry into professional life. The programme not only has been designed to provide a balanced education between theoretical and practical concepts, but also emphasises the importance of team working, therefore implements team-based projects. The core courses are designed to build a basis that will be sufficient to pursue further specialisation in the accounting field.

The curriculum of the ACTA programme covers computer applications, banking, finance, advanced level accounting, auditing, taxation, business and management courses. According to the ACTA curriculum, students are required to complete 40 working day summer training programme in the industry that aims to develop the students' practical skills in accounting and tax applications.

According to the programme management, each graduate of the programme will:

- have acquired the adequate theoretical and practical aspects of accounting skills, as required by the market,
- be competent in the accounting field,
- have the ability to use various accounting software (SAGE, EXPERT SYSTEMS, LOGO, ETA), and
- have a sensitivity to ethical consideration in the accounting field (such as rule of ethics and confidentiality).

Overall the ACTA programme aims to enable the students' immediate entrance to job market. Upon graduation students can use their acquired knowledge in middle-level administration positions in the accounting industry.

### Appraisal:

The objective of the ACTA programme is consistent in relation to the targeted vocational field. According to the HEI almost 100 percent of the graduates have been successfully employed in the field of accounting. However, even though a rough overview of the occupational fields was handed in by EMU, the panel recommends to constantly undertake alumni-tracking studies in order to verify the envisaged occupational areas by also recording and continuously updating the exact number, status and occupational field of alumni.

The intended level of the programme according to the European Qualification Framework (EQF) is 5. That means that the students have comprehensive, specialised, factual and theoretical knowledge within a field of study. Graduates should have required a comprehensive range of cognitive and practical skills in order to develop creative solutions to abstract problems. They should be able to exercise management and supervision in contexts of work or study activities where there is unpredictable change. Furthermore, they should have the competence to review and develop performance of self and others. These requirements are fulfilled. In addition the course takes into account the personal development of the students (see chapter 3.3).



		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>1.</b>	<b>STRATEGY AND OBJECTIVES</b>					
1.1*	Logic and transparency of course objectives (Asterisk Criterion)			X		

## 1.2 Positioning of the Course

According to the HEI, the programme at hand is the only programme in North Cyprus that specialises in computerised accounting and taxation. It supplies industry and government with competent and dedicated graduates which are able to adapt to the industry due to their practical adequateness as well as their theoretical background within the fields such as bookkeeping, financial statements analysis, accounting software, and business law and tax regulations.

Graduates of the ACTA programme are employed in the following sectors:

- Accounting Offices,
- Accounting Department of Private Companies,
- Government Accounting Departments,
- Commercial Banks and Financial Intermediaries,
- Offshore Banks and
- Accounting Department of Universities.

Alternatively they can open their own accounting office (if they fulfil the government requirement). Furthermore, graduates of the programme have the possibility to continue their education in one of the following departments: business administration, economics or banking and finance.

According to EMU, the programme at hand fits within the HEI's overall strategy. The vision and mission statements of EMU are:

- To train the students in becoming innovative and professionally responsible individuals who are able to adopt themselves to changing society and technology.
- To develop cultural diversity, and respect for different cultures.
- To contribute to the welfare of the society and peace in the region and the world.
- To assume a pioneering role in the economic, social and cultural development of the country by giving highest priority to quality in the areas of education and research.
- To become a transparent and autonomous institution with the participation of all its stake-holders.
- To adopt lifelong learning, flexible courses and learning environment including distance education as an integral part of the education system.
- To activate university-community collaboration by attracting the attention of the entire community through various activities such as conferences, seminars, working groups and so forth.
- To carry out scientific research and developmental projects by considering the primary needs of the society.
- To develop collaboration with industrial organisations.

## Appraisal:

EMU distinguishes the programme on the education market by defining its goals and by outlining its characteristics. The profile and the competence goals are such that the programme can compete on the education market as well as on the job market. An analysis, including alumni tracking, has been carried out. The analysis confirms the market demand for graduates and the competitiveness of the programme. Fields of employment are described in a plausible manner and correspond to a foreseeable demand.

The way in which the programme is incorporated into the HEI's overall strategy is described and clear reasons are given, i.e. strong focus on industry practice in cooperation with enterprises, to adopt lifelong learning and to offer flexible courses with flexible learning environment. Offering the ACTA programme, which directly relates to the above mentioned goal and which is developed in close collaboration with industrial organisations, therefore harmonically fits into the overall concept and strategic planning of EMU.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>1.</b>	<b>STRATEGY AND OBJECTIVES</b>					
1.2	Positioning of the Course					
1.2.1	Position of Course on Education and Job Market (Employability)		X			
1.2.2	Position of the Course within the institution's overall strategy			X		

### 1.3 International orientation of the course

The students of the ACTA programme are local Turkish Cypriot students and Turkish citizens from Turkey. Until the year 2000 the medium of instruction was English. Demand-oriented this has been changed. Currently the teaching language is Turkish.

The HEI points out that if there is a demand (especially from Middle East and African countries), the English version of the ACTA programme which is parallel to the Turkish version is ready to be utilised.

## Appraisal

Due to the fact that the programme aims at qualifying students for the local job market (North Cyprus and Turkey) the international orientation of the course is not necessarily relevant. If the University tries to attract international students, it would be crucial to not merely translate the Turkish version into English but rather to revise the curriculum and to implement international and intercultural aspects (like case studies, specialist literature, teaching staff with international background etc.).

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>1.</b>	<b>STRATEGY AND OBJECTIVES</b>					
1.3	International orientation of the course					X

## 2 ADMISSION (ADMISSION PROCESS AND PROCEDURE)

The University's Registrar's Office manages student admission and registration for school programmes (two-year programmes). In order to be admitted to EMU, applicants are required to graduate from a high school or any other equivalent institution. Regulations regarding the student admissions are categorised for different nationalities as follows:

### **Nationals of Turkish Republic of Northern Cyprus (TRNC):**

TRNC nationals who are high school graduates are admitted if they show a satisfactory performance at the university entrance examination administered by EMU. Northern Cyprus' commercial school graduates from the related field are placed directly without any entrance exam. These categories of students are given full scholarship by the Ministry of Education of Northern Cyprus.

### **Turkish Nationals:**

Students from mainland Turkey are admitted to EMU through a central Turkish University Entrance Examination (ÖSS) administered by the Office of Student Selection and Placement. This examination is organised by Turkish Authorities for the placement of the Turkish students into Turkish Universities in Turkey and the Turkish Cypriot Universities in TRNC.

Students from the Turkish Republic who finished high school abroad can apply with an equivalency certificate for the high school diploma obtained from the Turkish Republic Ministry of Education.

Such students are not required to take the Student Selection Exam (ÖSS) and should apply to the EMU Registrar's Office or Liaison Offices in Turkey for pre-registration.

### **Foreign Nationals (non-Turkish, non-TRNC):**

International students other than Turkish/TRNC nationals who have a high school diploma/certificate or equivalent obtain acceptance according to their academic performance.

The documents required for registration are:

- original University Entrance Examination Score Report,
- a photocopy of the National ID Card,
- original High School Diploma or High School Exit Document,
- passport-sized pictures,
- male candidates should provide a document stating that they do not have any military service requirement,
- a bank statement indicating the first instalment or that the whole tuition fee has been deposited into the bank account of EMU, and
- a health report stating that the student has no health problems.

According to EMU's Entrance Exams and Student Admission By-Law all students are required to take an English language proficiency test and achieve the minimum English language requirements. This requirement is waived for students with internationally accepted English language certificates.

### **Appraisal:**

The target group of the ACTA programme is characterised on the basis of previous knowledge, experience, and educational level. The admission requirements are defined and all in all transparent. The only inconsistency is that according to the by-law applicants have to prove English language skills, but since the medium of instruction is Turkish, in practice there is no need to prove foreign language proficiency. To ensure transparency in this context the reviewers recommend adjusting the regulations accordingly.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>2.</b>	<b>ADMISSION</b>					
2.1*	Focus on the Target Group (asterisk criterion)			X		
2.2*	Admission Conditions (asterisk criterion)			X		

## 3 IMPLEMENTATION

### 3.1 Structure

The two-year programme includes 25 courses with a total of 120 ECTS-Points or 74 EMU credits respectively. Each credit (ECTS) is based on a notional 30 hours of student study time. Each term, as the EMU states, courses and credits are equally distributed. For successful students university regulations make it possible to graduate sooner by taking higher course load. If the students' GPA is above 3.00/4.00 they are allowed to register to an extra course of their normal load, and/or to enrol in summer school courses. It is also possible for students to study part time at their own pace.

As for the application of the European Credit Transfer and Accumulation System (ECTS), the main elements of ECTS have been used according to the EMU, that is to say the implementation of credits, the principle of modularisation and characteristics of the educational workload. The number of ECTS credits for each course is, as the EMU states, determined according to the outcomes of student survey and another survey completed by the lecturers.

Modules have been described in module descriptions enclosing the name of the programme, the name of the module, number of ECTS credits, competences to be developed together with learning outcomes of the module, educational activities, the assessment of the achieved learning outcomes and a literature list.

Students are assessed and evaluated on a semester basis. There are mid-term and final examinations. In addition to this, students are given at least three quizzes in every course. These quizzes are meant for keeping the students motivated and active and to prepare them for the final examination.

A set of study and examination regulations (Eastern Mediterranean University By-Law for Education, Examinations and Success, Student Handbook) exists dealing i.e. with all matters regarding application, assessments, re-sit examinations, internal and external transfer and course descriptions.

#### Appraisal:

The structure of the curriculum is convincing and serves to promote the educational objectives and the students' acquisition of knowledge and competences. The programme at hand focuses on providing students with practical and comprehensive knowledge of all basic functions of accounting. Therefore, the panel holds the view that electives are not relevant in this case.

Generally, the ECTS elements such as principle of modularisation, credit points and workload specifications have been implemented. EMU regularly evaluates the workload (including self-study time) through monitoring and student feedback. The amount of credit points per semester is evenly spread throughout the study programme with the exception of the first (26 ECTS) and second (34 ECTS) semester, which is according to the panel manageable. How-

ever, the panel members observed a discrepancy between ECTS specified in the module descriptions and those given in the curriculum overview. In its comments to the assessment report dated March 20<sup>th</sup>, 2014 EMU states that they have harmonised the information in the named documents. Checking the updated module descriptions and the curriculum overview the reviewers can confirm that the information is consistent now. Trying to deduce the credits from the workload (in the programme at hand one credit equals 30 hours workload) the reviewers still observed discrepancies. In addition the learning outcomes are described in a too general manner and are not sufficiently in terms of outcome orientation. Furthermore, the compulsory internship consisting of 40 working days, is credited with only one ECTS-credit (source: module description) and consequently is not properly taken into account regarding the semester workload, which does not meet the requirements of the ECTS User's Guide. If internships are required to complete the programme, they are part of students' learning outcomes as well as workload and therefore necessitate an allocation of credit. In such case, the number of credits allocated to the internship must be included within the overall number of credits for the particular academic year.

Overall, the panel recommends the certification of the programme under the **condition** to adapt the modularisation of the curriculum as follows:

- EMU needs to prove that the calculations of ECTS-Credits is in line with the requirements of the ECTS User's Guide.
- The internship needs to be credited in accordance with the requirements of the ECTS User's Guide.
- The module descriptions need to be revised regarding the description of the Learning Outcomes.

Cross-module examinations do not take place. Instead, EMU uses a combination of midterm and final examinations as well as quizzes and assignments (see chapter 3.2). The panel had the opportunity to assess some sample examinations and considers this form of examination as adequate. This also was indicated by the students during the on-site discussions.

The provided study and examination regulations comply with the structural requirements for the ACTA programme.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>3.</b>	<b>IMPLEMENTATION</b>					
3.1	Structure					
3.1.1	Structure of the course (Lectures, Seminars, Options, Alternatives)			X		
3.1.2*	Application of the „European Credit Transfer and Accumulation System (ECTS)“ and modularisation (asterisk criterion)				condition	
3.1.3*	Study and examination regulations (asterisk criterion)			X		

## 3.2 Content

There are two categories of courses: University Core Courses (UC) and Area Core Courses (AC) (see curriculum overview). In the ACTA programme English and Mathematics are UCs. As part of YÖK recognition requirements "History of Turkish Reforms" is an UC for Turkish students as well.

The module structure is shown in the following overview:

<b>First Year Fall Semester (15/15 Credits, 26/26 ECTS)</b>						
<b>Course Code</b>	<b>Ref. Code</b>	<b>Course Name</b>	<b>Credit</b>	<b>ECTS</b>	<b>Category</b>	<b>Prerequisite(s)</b>
ENGL171	38711	English – I	(3,0,1) 3	6	UC	-
BDEM111	38712	Accounting I	(3,0,1) 3	6	AC	-
BDEM113	38713	Technical English	(3,0,1) 3	6	AC	-
BDEM105	38714	Introduction to Computers	(2,2,0) 3	5	AC	-
MATE107	38715	Basic Mathematics	(3,0,0) 3	3	UC	-
<b>First Year Spring Semester (18/33 Credits, 34/60 ECTS)</b>						
<b>Course Code</b>	<b>Ref. Code</b>	<b>Course Name</b>	<b>Credit</b>	<b>ECTS</b>	<b>Category</b>	<b>Prerequisite(s)</b>
ENGL172	38721	English – II	(3,0,1) 3	6	UC	ENGL171
BDEM112	38722	Accounting II	(3,0,1) 3	6	AC	BDEM111
BDEM114	38723	Statistics	(3,0,0) 3	5	AC	MATE107
BDEM106	38724	Computer & Information Technology	(2,2,0) 3	6	AC	BDEM105
BDEM108	38725	Introduction to Business	(3,0,0) 3	5	AC	-
BDEM110	38726	Accounting Applications I	(3,0,1) 3	6	AC	-
<b>Second Year Fall Semester (19/52 Credits, 30/90 ECTS)</b>						
<b>Course Code</b>	<b>Ref. Code</b>	<b>Course Name</b>	<b>Credit</b>	<b>ECTS</b>	<b>Category</b>	<b>Prerequisite(s)</b>
ENGL271	38731	English – III	(4,0,0) 4	6	UC	ENGL172
BDEM211	38732	Advanced Level Accounting I	(3,0,1) 3	5	AC	BDEM112
BDEM203	38733	Managing Information	(2,0,2) 3	4	AC	BDEM106
BDEM215	38734	Taxation	(3,0,0) 3	4	AC	-
BDEM217	38735	Computerized Accounting I	(3,0,1) 3	5	AC	-
BDEM219	38736	Accounting Applications II	(3,0,1) 3	5	AC	BDEM110
BDEM200	38737	Summer Training	(0,0,0) 0	1	AC	BDEM111
<b>Second Year Spring Semester (21/73 Credits, 30/120 ECTS)</b>						
<b>Course Code</b>	<b>Ref. Code</b>	<b>Course Name</b>	<b>Credit</b>	<b>ECTS</b>	<b>Category</b>	<b>Prerequisite(s)</b>
ENGL272	38741	English – IV	(4,0,0) 4	6	UC	ENGL172
BDEM212	38742	Advanced Level Accounting II	(3,0,1) 3	6	AC	BDEM211
BDEM214	38743	Auditing	(3,0,0) 3	4	AC	
BDEM216	38744	Business Law	(3,0,0) 3	3	AC	
BDEM218	38745	Computerized Accounting II	(3,0,1) 3	5	AC	BDEM217
BDEM202	38746	Banking & Finance	(3,0,0) 3	3	AC	
HIST200	38747	History of Turkish Revolution	(2,0,0) 2	3	UC	

\*BDEM is the Turkish abbreviation of Accounting and Taxations Application Programme (ACTA).

Introductory courses, such as Accounting I, Accounting Applications I, Introduction to Computers, and Introduction to Business are taught in the first year in order to develop and understand terminology, concepts and procedures used in the accounting industry. After their first year students are expected to complete an internship (40 working days) to apply their knowledge and experience, and to become familiar with the business world. At the end of

this practical training students are required to submit and present their reports to the evaluation committee. According to EMU, the courses offered in the third and fourth semester, like Advanced Level Accounting and Computerised Accounting I and II, deepen and extend the knowledge acquired in the first year.

As the HEI states, the ratio of theoretical and practical content is approximately 3:1. Besides the above mentioned internship, courses such as Computerised Accounting I and II, as well as Accounting Applications I and II have a focus on hands-on practical experiences to assure the integration of theory and practice. Furthermore, the academic staff constantly is in touch with the Accountant Union in Northern Cyprus regarding internships, new software and new developments in the sector as well as to develop and update the ACTA programme curriculum.

According to the module descriptions EMU handed in, the following examination types are used: written exam, portfolio, multiple choice, quizzes, and practical exams. No final thesis is required by the end of the study programme at hand.

### Appraisal:

The content of the ACTA programme is arranged in a logical sequence from introductory modules to specialisations and it properly takes into account the programme's objective. Therefore, the curriculum is conceptually coherent.

The panel is impressed by the clearly visible link between theory and practice. There is a compulsory internship and besides students apply theories and concepts by working with real-life cases and case studies. The focus clearly lies on the practical application. Metrological competences play a subordinated role, but are in line with the requirements of the European Qualification Framework for lifelong learning (level 5).

The submitted selection of examinations on-site demonstrates a sufficient level of performance to attain the respective qualifications. The performance of examinations is not arranged integrative. The panel, however, considers the form of examinations as being adequate (also see chapter 3.1). The examinations are characterised by a variety of forms.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>3.</b>	<b>IMPLEMENTATION</b>					
3.2	Content					
3.2.1*	Logic and conceptual coherence of the course content (asterisk criterion)			X		
3.2.2*	Integration of Theory and Practice (asterisk criterion)		X			
3.2.3*	Methodological competence and academic work (asterisk criterion)			X		
3.2.4*	Examinations (asterisk criterion)			X		

### 3.3 Additional acquisition of knowledge and skills (communication, collaboration, conflict resolution)

The ACTA curriculum contains four English courses which are designed to improve students' communication skills in English. In addition, as EMU states, students have the possibility to improve their presentation and public-speaking skills by presenting their papers or projects in different courses.

In many of the courses in the programme, students work on group projects, which give them the opportunity to learn how to work effectively in teams, experience team dynamics, and practice their conflict resolution skills.

### Appraisal:

The curriculum as well as the module descriptions show that EMU equips the students of the ACTA programme with generic skills such as communication skills, public speaking skills, as well as team work and conflict resolution skills. The additional acquisition of knowledge and skills is in line with the programme’s objectives.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>3.</b>	<b>IMPLEMENTATION</b>					
3.3	Additional acquisition of knowledge and skills (communication, collaboration, conflict resolution)			X		

### 3.4 Didactics and Methodology

As the EMU states, the curriculum is designed to align teaching and learning activities along with the learning outcomes with the participation and involvement of stakeholders, school members, administrative staff and students. In general the courses of the ACTA programme are taught using lecture sessions combined with laboratory and/or tutorial sessions where physical attendance of the students is compulsory.

To ensure an effective linkage between theory and practice, the lecturers use case studies and discussions based on real-life examples from the industry whenever appropriate. During the internship (see chapter 3.1) students have the opportunity to apply their theoretical knowledge, to improve their accounting skills, and to gain work experience.

For each course, a textbook is recommended by the lecturer. In addition to textbooks, course materials may include lecture notes, case studies, reading materials, exercises and solutions to encourage students to engage in further independent studies. At the beginning of each semester, the course instructor prepares a course outline indicating the topics to be covered during the semester together with project or laboratory topics. The number of examinations and their weights are also included. Copies of the course outline must be submitted to the Department and given to the students or posted on the web-page of the course at the beginning of the semester.

### Appraisal:

The logic of the teaching methodology as laid out in the self-evaluation report is adequate to lead students to the final qualifications. It is described and explained in a logical and transparent manner. The panel members are impressed by the extent and reasonableness of the career-integrated methods EMU uses in this programme. What has to be highlighted in this context is the usage of official accounting software like “Expert Systems”. Expert Systems is widely used in the Northern Cyprus Market (95 per cent) and is approved by the Ministry of Finance in North Cyprus.

The accompanying course materials that could be inspected on-site mostly consist of textbooks, but are easily available online via the user-friendly homepage of the school.



		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>3.</b>	<b>IMPLEMENTATION</b>					
3.4	Didactics and methodology					
3.4.1*	Logic and transparency of teaching and learning methodology (asterisk criterion)			X		
3.4.2	Career-integrated methods		X			
3.4.3*	Accompanying course material (asterisk criterion)			X		

### 3.5 Employability

The aim of the ACTA programme is to prepare students for administrative positions in the accounting industry. According to EMU, the curriculum has been designed to meet the expectations of the industry today and to respond to the demands which will arise as the industry develops. EMU in this context underlines the long-standing and wide-ranging relationships to local and national employers, which are expressed among others in practical trainings within the companies and meetings with company representatives.

As the university states, the ACTA programme's academic staff plays an important role in the job placement of their graduates due to their connections with relevant companies in the industry. One member of the academic staff is appointed to help graduates to find a suitable job, moreover all other academic staff also take part in this endeavour.

In order to find out how satisfied the employers are with ACTA programme's graduates the university conducted a survey. The categories were: general appearance and behaviour, communication skills, job performance, and the willingness to hire a graduate of the ACTA programme. According to EMU, the following attributes were found to be most outstanding: self-confidence, interest, care, and enthusiasm towards work, openness to criticism, and appearance. The trainees' initiative and creativity were found to be good and their leadership qualities were found to be satisfactory.

#### Appraisal:

Due to the analyses the School of Computing and Technology conducted and discussion with the students on-site, the panel is in no doubt that graduates of the programme will be employable, given the focussing on practical skills (see chapter 3.2 and 3.4) and the wide cooperations with the industry (see chapter 4.4). The curriculum content is such that it is possible to achieve the employability aspired to in the programme objective and to get a degree, which has an explicit profile with regard to the content.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>3.</b>	<b>IMPLEMENTATION</b>					
3.5*	Skills for employment/Employability (asterisk criterion)		X			

## 4 RESOURCES AND SERVICES

### 4.1 Teaching Staff

The ACTA programme employs four full-time Senior Instructors and three part-time Instructors. All of them hold a Bachelor's degree in Business Administration or Economics. In addition, four of them hold an MBA degree and another two of them a Master in Science. According to EMU the teaching staff gained further qualifications in terms of vocational certificates such as LOGO Accounting Software, ACCA second level certificate, and pedagogical certificate in education. Furthermore, most of the teaching staff involved in the ACTA programme have professional experience. On average they have three years' experience in the accounting industry.

Regarding internal cooperation, the EMU By-Law sets the framework for internal cooperation between academic staff and chairs in order to coordinate content and learning outcomes of courses. If more than one staff for a course is involved, a course coordinator is appointed for internal cooperation of the content and learning outcomes of course. Regular social and academic joint events are being held for the teaching staff such as strategic plan meeting and yearly action plans to formulate the mission and vision of the programme as well as learning outcomes.

Regular supporting and consulting of students by teachers is, as the HEI claims, an integral part of services provided, based on EMU's Education, Examinations and Success Regulations. According to this regulation, each student is assigned an academic advisor as soon as he registers to the programme, and this advising service continues until graduation. A Student Advisor is a member of the academic staff who guides the student in choosing a semester's courses, or in other academic, administrative and social matters. The appointment of student advisors is organised by the Department Chair or School Director. Apart from being assigned an academic advisor, each student is also assigned a project and summer training advisor. Further advice is offered on an individual basis by the Registrar's office staff, programme directors, course coordinators and other relevant staff. Faculty members maintain regular office hours and an open door policy with students. All faculty members are available to receive students in their offices and help them with course materials and assignments. Students are also encouraged to meet their advisors regularly to review their academic performance and progress, to discuss problems and/or to receive scholarly and career advice. Faculty members are encouraged to give prompt feedback to e-mails sent by students.

In addition to teaching and professional life, academic staff also participate in committees to aid students academically. Moreover, the academic staff also promote the education in the MDOM programme to higher levels of quality by keeping a close relationship with the industry representatives especially with the North Cyprus Accountants Union in Northern Cyprus.

#### Appraisal:

The CVs inspected showed that the structure and number of teaching staff are in line with the programme requirements. Likewise the qualifications and experience of the course management correspond with the needs of the ACTA programme. In very few instances the reviewers were not able to relate the compatibility of staffs' academic and/or professional experiences and their teaching subject. They highly recommend to check evaluation results of those courses and, if necessary, take action. Overall the reviewers came to the conclusion that both practical background and academic qualifications are in line with requirements

By regularly hosting i.e. departmental councils and meetings, as well as instructor meetings, EMU properly ensures internal collaboration and coordination to agree lectures and seminars.

The students are deeply contented with the quality of counselling, of support in organisational or administrative matters, and of individual coaching. Not only is support and coaching an integral part of the services provided by the teaching staff and offered on a regular basis, moreover, the advisors are available outside the specified office hours as well. The on-site visit showed, that the students are given above-average support with academic and related issues.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>4.</b>	<b>RESOURCES AND SERVICES</b>					
4.1	Teaching Staff					
4.1.1*	Course management (asterisk criterion)			X		
4.1.2*	Structure and number of teaching staff in relation to curricular requirements (asterisk criterion)			X		
4.1.3*	Teaching staff's academic qualifications (asterisk criterion)			X		
4.1.4*	Teaching staff's educational/didactic qualifications (asterisk criterion)			X		
4.1.5	Practical business experience of the teaching staff			X		
4.1.6*	Internal cooperation (asterisk criterion)			X		
4.1.7*	Student support and coaching (asterisk criterion)		X			

## 4.2 Course Management

The Head of Department of the ACTA programme has the title of Programme Coordinator and is responsible for the coordination of the educational activities of both the teaching staff and students.

The responsibilities of the Programme Coordinator include:

- promoting the programme,
- curriculum development, (with participation of stakeholders),
- motivating academic staff and students,
- organising exams,
- preparing the time tables of the programme,
- organising meetings,
- developing the laboratory, and
- coordinating and organising meetings with industry.

Decisions on departmental (programme) proposals are taken by the School of Computing and Technology (SCT) Board. The SCT Board members consist of Programme Coordinators and one departmental representative from each programme. In addition to this, the SCT's Student Representative is invited to the SCT Board meetings to discuss the students' problems and possible solutions.

The administrative support for students and teaching staff consists of the following units:

- academic assistance and advising (see chapter 4.1),
- career advising (see chapter 4.1),

- library support (information specialists are available to assist students and teaching staff in library research. These specialists also provide group instruction on the effective use of library resources), and
- information technology support.

## Appraisal:

The reviewers are very impressed by programme coordinator's enthusiasm and dedication. Through discussions on-site with the programme management and administrative staff, the panel comes to the conclusion that the programme coordinator properly organise the activities of everyone involved in the ACTA programme and ensures that the programme runs smoothly. EMU adequately demonstrates that the process organisation, administrative support as well as responsibilities are determined transparently and that sufficient staff is available in terms of both quantity and quality in order to implement the processes in an appropriate manner. During the discussions on-site lecturers and students affirmed that they are involved in the decision-making processes (such as curriculum improvement). An advisory board has been installed in order to further develop the programme.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>4.</b>	<b>RESOURCES AND SERVICES</b>					
4.2	Course Management					
4.2.1	Programme Coordinator (asterisk criterion)		X			
4.2.2	Process organisation and administrative support for students and teaching staff			X		

## 4.3 Networking

Every student may join the students' clubs and/or they can form a club according to their interests. According to EMU, in this way, students can improve their social, cultural and occupational skills, gain the skill of expressing themselves more efficiently, take part in club organisations, either theirs or other clubs', and attend the club activities.

Furthermore, MIKA (Directorate of Alumni Communication and Career Centre) aims to create a network among EMU graduates. It tries to raise awareness and understanding of the benefits university provides to the society to maximize that benefit through the involvement, advocacy and philanthropic support of alumni, other individuals and organizations. In addition to this the university's student career research centre conducts alumni tracking studies.

## Appraisal:

Measures to create and maintain networks during the studies and afterwards have been provided.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>4.</b>	<b>RESOURCES AND SERVICES</b>					
4.3	Networking			X		

## 4.4 Cooperation with academic institutions or enterprises

EMU points out that the academic staff of the ACTA programme is in close contact with accounting sector experts. This cooperation provides mutual benefits for both, the industry and the School of Computing and Technology. Some of the courses are developed according to the standards of the Accounting Rules and Regulations of Northern Cyprus. As EMU states, the departmental board of the ACTA programme continuously updates the curriculum according to the needs and requirements of the industry by consulting accountants in the market.

On the other hand, accounting offices, banks, insurance companies and other private trading companies directly contact the academic staff of the ACTA programme whenever they need to employ qualified personnel for their company.

### Appraisal:

Looking on the course objectives it is understandable that the School of Computing and Technology does not cooperate with HEIs or other academic institutions. On the other side the panel would like to highlight the numerous and actively promoted cooperation with enterprises, resulting in different activities such as in project work, work experience placements and teaching activities. Furthermore, company representatives are involved in the development and update process of the curriculum as well as in the quality assurance process of the ACTA programme (see chapter 5).

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>4.</b>	<b>RESOURCES AND SERVICES</b>					
4.4	Cooperation with academic institutions or enterprises (asterisk criterion for cooperation courses)		X			

## 4.5 Facilities

There are three classrooms and two laboratories assigned to ACTA programme. The capacity of each classroom is 35 students. In every classroom there is a desktop computer, data projector, and internet connection. The capacity of each laboratory is 30 students, and there are 30 standalone desktop computers, internet connection and a data projector. In addition to this, accounting software has been installed on every computer.

Considering access to required literature, on the school's website there is a subpage for every programme offered by the School of Computing and Technology. The website of each course is kept up to date and includes all relevant information about the programme, such as course content, aim, methodology, learning outcomes, schedule, and evaluation of the course. In addition to this, students have access to all books and journals available at the EMU library. The library houses a collection of more than 150,000 print books and 250,000 of print journal subscriptions. Furthermore, the Library has membership in more than 50 online databases that allow access to thousands of full-text journals, e-books, reports, standards, as well as bibliographical information re-sources. There is a remote access service which enables access to the online database from outside the HEI 24/7.

EMU Library's institutional memberships are as follows:

- TÜBİTAK – ULAKBİM ( National Academic Network and Information Center )
- ANKOS ( Consortium of Anatolian Universities" Libraries)

- ÜNAK (University and Research Librarians Association)
- OCLC (Online Computer Library Center )
- LIBER (Ligue Des Bibliothèques Europeennes De Recherche)

Opening hours of the library are: Monday to Friday from 09:00 to 22:30 o'clock, Saturday and Sunday from 10:00 to 20:00 o'clock. During the examination periods: Monday to Sunday 24/7.

## Appraisal:

In the view of the panel, the number and size of teaching rooms, the equipment of all learning facilities are in line with the needs described for the ACTA programme, also taking into account of the use of resources for other programmes. The campus is fully equipped with modern information technology. Free access to a Wi-Fi network is available for students.

Access to literature and journals as well as digital media, e.g. electronic media, databases and journals, is coordinated with the course content and is up to date. Opening hours and staffing entirely fulfil the students' needs. There is ample access to literature and journals as well as digital media including databases. Sufficient library workstations are available to students with appropriate technical equipment and rooms for group work.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>4.</b>	<b>RESOURCES AND SERVICES</b>					
4.5	Facilities					
4.5.1*	Quantity and Quality of Media and IT Resources of Teaching Rooms (asterisk criterion)			X		
4.5.2*	Access to required literature (asterisk criterion)		X			

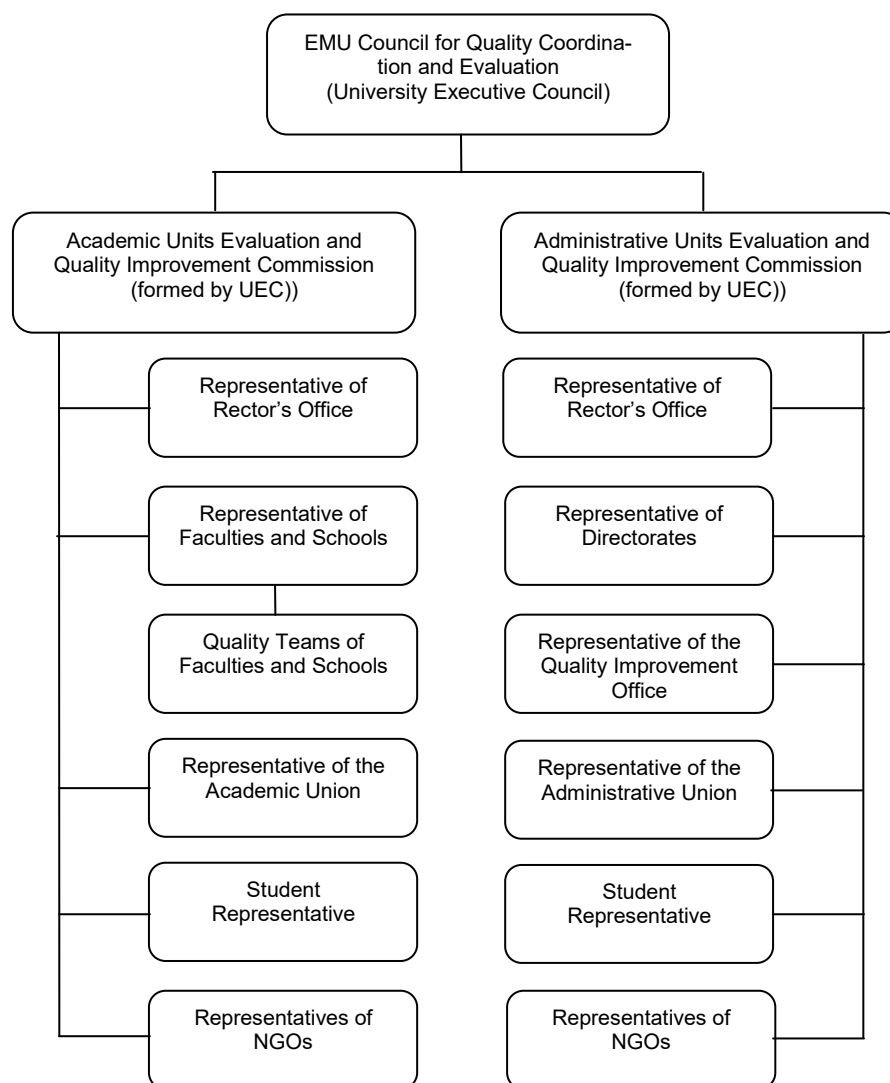
## 5 Quality Assurance

Quality assurance and development of the university and collaboration between the university administration and faculty/departments as well as the programme management in the programme development is carried out under the principles of the "Regulations for Academic Assessment and Quality Improvement at EMU" which is in accordance with the strategic plan of the university 2012-2015 and "EMU Quality Assurance Handbook". All the documents aforementioned are available on the homepage of the HEI.

As stated in the mission of the university, the policy of EMU's quality assurance system is to enhance the quality of academic programmes, research and administrative activities. The HEI points out that the quality assurance policy of EMU is formulated to be in line with the European Standards and Guidelines and Bologna Goals based on continuous quality improvement. Also, EMU aims for international accreditations for all programs from internationally accepted accreditation institutions.

The administrative structure of academic assessment and quality improvement system at EMU is as follows:

The administrative structure of academic assessment and quality improvement system at EMU is as follows:



The systems work in four phases:

**Phase 1 – Policy Development:** The development of quality policies in accordance with strategic plans and objectives

**Phase 2 - Implementation:** The implementation of policies

**Phase 3 - Evaluation:** Evaluations (internal and external) are carried out to determine whether progress made and directions taken are in accordance with the objectives.

**Phase 4 - Control:** Evaluations and relevant outcomes are reviewed with the view to improve educational and administrative activities and/or objectives.

The faculty/department/school formulate quality targets for the development of programmes and regularly assess their implementation for continuous quality improvement of the programmes by yearly action plans. The programme quality assurance committee is responsible for internal quality assurance. The curriculum committee is responsible for regular revision and updating of the curriculum taken into account the views of the students, alumni and employers.

The primary mechanism for monitoring and controlling the quality of instruction is the systematic evaluation of courses by students. The students are asked to evaluate each of their courses each term. For this purpose a questionnaire consisting of 17 questions about the course and the lecturer is used. This questionnaire was developed by and is regularly re-

viewed and improved by a committee of the university senate members and students. The evaluation is carried out online and it is administered by committee of the Rectors' Office. The lecturer is invited to wait outside the class during the process, so that it can be anonymous and confidential. All student responses, including written comments, are entered into a spreadsheet to ensure students' anonymity. The printed results are then sent to the lecturer after he submits the grades for the course. Additional early evaluation is carried out by the lecturer voluntarily in order to find out existing problems if any. The results from both, the early and the end-of-term evaluations, provide valuable feedback to lecturers that help them identify areas where improvements are needed.

Each academic department head receives and reviews the evaluations for all courses in his department, and together with the faculty dean, they identify possible instructional problems and take appropriate actions to resolve them.

School members who teach in the ACTA programme meet once per year to review the content and coordination of courses in the programme. Proposed curriculum changes are also discussed in department and school board meetings. The department may propose changes to the curriculum, which are then sent to the school board for consideration. Changes proposed by the department are sent to the university senate for final approval. Department faculty may also propose the introduction of a new programme. In addition to the curriculum review meeting, local programme members who teach in the ACTA programme also meet once per year to review the implementation of academic standards that the department has established. These standards specify minimum requirements for course assignments, for providing feedback to students, and for grading. The departmental standards are compared with actual results wherever possible and corrective actions are agreed upon.

Although there are no surveys of alumni, employers or third parties on a regular base, occasional surveys are conducted. Recently, a focus group of 33 graduates of the ACTA programme was invited to a meeting with the ACTA programme members to discuss how the coordination of the programme could be improved. The alumni who attended this meeting were working professionals in the accounting area. In addition to this meeting they were asked to complete an online questionnaire on the following topics: opinion about university services, learning outcomes of the programme, opinion about ACTA programme, opinion about summer training, and their future plans.

The internship coordinator of the ACTA programme maintains close contacts with companies and accounting offices and receives thereby informal feedback about the skills needed in the sector. Any such necessary skills that students may be lacking are discussed by the programme members and integrated into the curriculum if necessary. In order to find out how satisfied the employers are with the ACTA programme students they were asked to fill in a questionnaire which consists of the following four categories: general appearance and behaviour, communication skills, job performance and the hiring of trainees.

Information on the programme (i.e. content, structure) is publicly available on the HEI's homepage. Alongside, an academic calendar prepared and approved by the Senate is available to students displaying among other information on exam periods, registration days and bank holiday. EMU's By-Law for Education, Examinations and Success contains rules and principles concerning exams. EMU states that there is no such thing as a certificate supplement for the two year vocational programmes.

## Appraisal:

The panel members positively emphasise the comprehensive quality assurance and development system of the university and the detailed documentation of procedures and responsibilities. Quality assurance and development of the HEI takes into consideration all areas relevant to the high-quality development of study programmes. As the organisational diagram shows, teaching staff as well as students, external experts and representatives of business



practice are involved in the formulation of the quality targets. They participate in the regular verification. This system is also used to monitor and develop quality of the ACTA programme. Even though the reviewers had the feeling that within the School of Computing and Technology processes sometimes run in a more informal way than described above, they are convinced that all in all quality assurance and development of course content, processes and out-comes is secured.

Evaluation by the students is carried out on a regular basis and in accordance with a described procedure; the outcomes are communicated to students and provide input for the quality enhancement process. The reviewers would like to point out the comprehensively analyse the HEI conducts, e.g. they correlate grades of the students and evaluation results to eliminate bias. In addition, the evaluation outcomes are summarised and published in an evaluation report along with an action plan.

While teachers have been evaluated, teachers do not, at least formally, evaluate themselves. The panel recommends the implementation of teacher evaluation tools. Evaluations by third parties, namely alumni and employers, are carried out. Outcomes are communicated and are used as an input into quality enhancement.

As for the description of the programme content, the panel states that the programme is described in detail. The documentation is available to interested parties, both in hard copy and electronic form, and it ensures a high level of transparency. Whereas there is no Certificate Supplement describing the knowledge and skills acquired by graduates of the ACTA programme. A Certificate Supplement provides additional information to that already included in the official certificate and/or transcript, making it more easily understood, especially by employers or institutions abroad. Therefore the panel recommends to implement a Certificate Supplement (analogue to the Diploma Supplement for degree programmes) to document the programme and the associated qualifications in transparent and coherent manner.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>5.</b>	<b>QUALITY ASSURANCE</b>					
5.1*	Quality assurance and development of the institution and the collaboration between the institution and the course management in developing the course (asterisk criterion)		X			
5.2*	Quality assurance and development of course content, processes and out-comes (asterisk criterion)			X		
5.3*	Instruments of quality assurance (asterisk criterion)					
5.3.1	Evaluation by students		X			
5.3.2	Quality assurance by teaching staff			X		
5.3.3	External evaluation by alumni, employers and others			X		
5.4	Course documentation					
5.4.1	Course description			X		
5.4.2	Certificate Supplement				X	

# Quality Profile

**Institution:** Eastern Mediterranean University, School of Computing and Technology

**Continuing Education Course:** Accounting and Taxation Application Programme

Quality Ratings		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
<b>1. STRATEGY AND OBJECTIVES</b>						
1.1*	Logic and transparency of course objectives (asterisk criterion)			X		
1.2	Positioning of the course					
1.2.1	Positioning of the course on education and job market ("Employability")		X			
1.2.2	Position of course within the institution's overall strategy			X		
1.3	International orientation of the course					X
<b>2. ADMISSION (ADMISSION PROCESS AND PROCEDURE)</b>						
2.1*	Focus on the target group (asterisk criterion)			X		
2.2*	Admission conditions (asterisk criterion)			X		
<b>3. IMPLEMENTATION</b>						
3.1	Structure					
3.1.1	Structure of the course (Lectures, Seminars, Options, Alternatives)			X		
3.1.2*	Application of the „European Credit Transfer and Accumulation System (ECTS)“ and modularisation (asterisk criterion)				condition	
3.1.3*	Study and examination regulations (asterisk criterion)			X		
3.2	Content					
3.2.1*	Logic and conceptual coherence of the course content (asterisk criterion)			X		
3.2.2	Integration of theory and practice		X			
3.2.3	Methodological competence and academic work			X		
3.2.4*	Examinations (asterisk criterion)			X		
3.3	Acquisition of generic knowledge and skills (communication, collaboration, conflict resolution)			X		
3.4	Didactics and methodology					
3.4.1*	Logic and transparency of teaching and learning methodology (asterisk criterion)			X		
3.4.2	Career-integrated methods		X			
3.4.3*	Accompanying course material (asterisk criterion)			X		

Quality Ratings

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
critereon)					
3.5*		X			
<b>4. RESOURCES AND SERVICES</b>					
4.1 Teaching Staff					
4.1.1*			X		
4.1.2*			X		
4.1.3*			X		
4.1.4*			X		
4.1.5			X		
4.1.6*			X		
4.1.7*		X			
4.2 Course management					
4.2.1		X			
4.2.2*			X		
4.3			X		
4.4(*)		X			
4.5 Facilities					
4.5.1*			X		
4.5.2*		X			
<b>5. QUALITY ASSURANCE</b>					
5.1*		X			
5.2*			X		
5.3*					
5.3.1		X			
5.3.2			X		
5.3.3			X		

## Quality Ratings

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
5.4 Course documentation					
5.4.1* Course description (asterisk-criterion)			X		
5.4.2 Certificate Supplement				X	