

Doc. 300.1.2

Date: 04/05/22

Higher Education Institution's Response

- **Higher Education Institution:**
Neapolis University Pafos
- **Town:** Pafos
- **Programme of study**
Name (Duration, ECTS, Cycle)

In Greek:

Μεταπτυχιακό πρόγραμμα στην
Εγκληματολογική Λογιστική Εξ Αποστάσεως

In English:

MSc in Forensic Accounting Distance

- **Language(s) of instruction:** English, Greek
- **Programme's status:** New
- **Concentrations (if any):**

In Greek: Concentrations

In English: Concentrations



The present document has been prepared within the framework of the authority and competencies of the Cyprus Agency of Quality Assurance and Accreditation in Higher Education, according to the provisions of the “Quality Assurance and Accreditation of Higher Education and the Establishment and Operation of an Agency on Related Matters Laws” of 2015 to 2021 [L.136(I)/2015 – L.132(I)/2021].

A. Guidelines on content and structure of the report

- *The Higher Education Institution (HEI) based on the External Evaluation Committee's (EEC's) evaluation report (Doc.300.1.1 or 300.1.1/2 or 300.1.1/3 or 300.1.1/4) must justify whether actions have been taken in improving the quality of the programme of study in each assessment area.*
- *In particular, under each assessment area, the HEI must respond on, without changing the format of the report:*
 - *the findings, strengths, areas of improvement and recommendations of the EEC*
 - *the conclusions and final remarks noted by the EEC*
- *The HEI's response must follow below the EEC's comments, which must be copied from the external evaluation report (Doc.300.1.1 or 300.1.1/2 or 300.1.1/3 or 300.1.1/4).*
- *In case of annexes, those should be attached and sent on a separate document.*

Dear EEC,

We would like to express our sincere gratitude for the positive reaction and comments we have received, among others that the program is overall either fully compliant or partially compliant to the stated criteria and standards. We hereby state our response to all the comments regarding areas of improvement and recommendations.

1. Study programme and study programme's design and development

(ESG 1.1, 1.2, 1.7, 1.8, 1.9)

1. The course “Accounting and financial statement analysis” is offered as an elective. This is based on the target group of students who work in practice and deal with financial statements on a daily basis. However, it is essential for the overall objective of the program that all participants have a full understanding of financial statements and therefore need to be on the same page regarding their knowledge. It is therefore advisable to make this course a compulsory course instead of an elective.

Our comments:

Done. The course “**Accounting and financial statement analysis**” is now mandatory. The course content has been adjusted accordingly. See attached Annex 3_ Modified Programme Structure and study guide DMBA550 in Annex 8_ Study Guides.

2. While the quality assurance system is quite extensive it is important that the system does not become too much of an administrative burden for the teaching staff. It is essential to keep the monitoring of different aspects practical and not too detailed, but with a focus on the main areas. Furthermore, it is important that besides a performance evaluation system, a clear feedback loop should be established that allows teaching staff to agree on improvements and that there are follow-ups on the particular improvements.

Our comments:

Done. Quality assurance matters are dealt with by each Department's Internal Quality Assurance Committee, which meets once a month. These committees handle proposals received by the teaching staff or students for improvements in the teaching material and also review student assessment reports that are automatically issued by the Moodle e-learning platform. Any decisions made are communicated during the Department's General Assembly for approval.

3. The number of teaching staff with a practice background or a part-time employment in practice is on the one hand helpful as it ensures that the content of the program are practically relevant. However, this could be a potential risk that the academic aspect of this program might suffer. After all, the program should also teach academic skills and thinking that requires good training of teaching staff.

Our comments:

In Greek public universities no part-time employment is permitted, unless a staff member has gained a part-time status. In our case, all academics involved from the University of Western Macedonia are full-time. In total, only 3 out of the 18 teaching staff members involved in the

programme are professionals. The involvement of 3 professionals in the programme is essential due to its nature. All the other staff involved in the programme are full time academics of the two institutions.

2. Student – centred learning, teaching and assessment (ESG 1.3)

- 1. Although faculty members interviewed mentioned that they would involve students in their research projects, it became not very evident that students develop their research projects throughout the courses.**

Our comments:

Students' research projects will be reflected into the thesis dissertation envisaged in the programme. Courses mainly utilize case studies, which is also an EEC suggestion.

- 2. Apart from learning together in the online classes, further opportunities for international experiences for the distance learners could be explored, e.g. by inviting international visiting experts (virtual internationalization).**

Our comments:

Done. We already invite international experts to give webinars via our e-learning platform to distance learning students. See attached *Annex 9_Research webinars*.

3. Teaching staff

(ESG 1.5)

1. **The distance learning and teaching faculty training should be made mandatory for all new and permanent academics teaching in the program.**

Our comments:

Done. The Distance Learning Unit **already** provides a mandatory course on contemporary distance learning methodology. Please see pages 10- 14 in *Annex 10_DLU presentation*.

2. **Five years is a long time in the dynamic field of digital education and educational technology. Therefore, faculty members and teaching staff (internal and external) should be asked to complete a training at least every three years to update their knowledge and distance teaching practices.**

Our comments:

Agreed.

4. Student admission, progression, recognition and certification (ESG 1.4)

1. It should be noted that the recognition of credits for studies completed previously will be made by subjects or modules based on the adequacy between the knowledge and skills acquired and those provided for in the master's degree to which you want to access (MSc in Forensic Accounting).

The Master's thesis may not be recognized in any case.

- The Master's thesis is not recognised.

It should be noted whether the recognition of credits is limited to previous "official" university studies or credits obtained in non-official postgraduate university studies, specialization and/or continuing education approved by the Governing Bodies of the University (in which it has been studied) may also be subject to recognition.

- The recognition of credits is limited to only official university studies.

The recognized credits will appear in the academic record with the qualification "Pass" in the corresponding subject of destination, and will not compute for the purpose of grading the record.

- Done. See *Annex 5_Transcript*.

It must be indicated whether the previous professional experience of the students may be recognized, taking into account the adequacy between the accredited skills and knowledge. The accredited professional experience must confer at least 80% of the skills associated with the corresponding target subject. It must be defined if this possibility is contemplated, taking into account that said credits should never be a very small number of ECTS.

- We do not recognize previous professional experience of the students.

2. The final exams must contemplate the possibility that they are not written. The reasons are several: firstly because there may be students with physical difficulties that prevent them from writing and secondly because as it is a professional master's degree, other types of final exams must be considered, such as the presentation and resolution of a case study.

Our comments:

In case of students with physical disabilities who cannot take written exams, there is a provision for the exams to be conducted orally. See the following in our Student Handbook (*Annex 6_Postgraduate Student Handbook 2021-2022*):

"1.1 Examination rules for students with special educational needs

After the student has informed the Psychological Support Service and provided the necessary supporting documents, he / she may receive special treatment as to how he / she will be examined in the courses.

The Head of the Psychological Support Service in collaboration with the Secretariat informs the teachers of how the student will be examined in the course.

The Policy and Procedure for Support of Students with Special Educational Needs and Disabilities and the Process of their Integration in the Community (NUP 07.400) applies."

Please also see relevant policy attached (*Annex 7_ Support of Students with SN & Disabilities Policy 07.400*).

In terms of other types of final exams, alternative forms of assessment have already been applied e.g. open book exams.

- 3. It is relevant to be more precise in this sentence “students must have a satisfactory level of digital and technological knowledge and have access to a computer with a broadband internet connection, speakers, microphone and camera” because the success of the studies depends on it.**

Our comments:

Students must be able to use the Moodle platform which is deployed for the purposes of the programme. NUP already provides IT support and counselling for the purposes of achieving this satisfactory level of digital and technological knowledge.

5. Learning resources and student support (ESG 1.6)

- 1. In order to better prepare students for the distance learning mode of delivery, it is recommended that the university offers a free distance learning introduction / orientation course for new students. The course should cover at least an introduction to the universities distance learning methodology, technical requirements and tools used in the courses for communication and collaboration, library services, and time management skills for distance learning.**

Our comments:

This is already done. For an indicative list of mentoring and support related initiatives see pages 6 – 7 in *Annex 10_DLU Presentation*.

- 2. Given the rapid growth of distance learning and the high workload in this area to provide professional student and faculty support services, the university should consider investing more resources into the DLU. A specialized unit within DLU for audio-visual content development would be helpful.**

Our comments:

Done. Dr. Charalambos Charalambous has joined the Distance Learning Unit (<https://www.nup.ac.cy/faculty/charalambos-charalambous/>).

- 3. The university should explore opportunities for student support using methods of learning analytics in order to develop an early warning system to identify underperforming students at risk of failure or drop-out.**

Our comments:

Done. We are using a Business Intelligence (BI) software which has the ability to connect to CRM (SIS) and Moodle and provide detailed reports on student progress and teaching staff performance. Please see *Annex 11_Business Intelligence Software*.



6. Eligibility (*ALL ESG*)

The virtual environment offers specific advantages as the flexibility to both academics and students. Taking this as an advantage we would recommend the institutions to invite speakers from leading universities to deliver their knowledge to the students

Our comments:

Done. See our response in section 2.2.

D. Conclusions and final remarks

The design and structure of proposed MSc in Forensic Accounting, E-learning - program joined between the Neapolis University and the University of Western Macedonia is based on the expected market demand. The EEC welcomes the introduction of the new MSc in Forensic Accounting- E-learning - program as it holds the potential of allowing the Universities to expand its provision to new markets, nationally and internationally. The program will be supported by expert and motivated faculty by both institutions, knowledgeable and efficient administrative staff, and appropriate level of capital, library, and IT resources.

To ensure the quality and long-term success of the program, the EEC makes the following recommendations:

1. Consider how the two programs can be more differentiated, in ways other than the delivery mode and approach, for example revising some contents of the program modules to ensure that they are aligned with in general with a prestigious Distance Learning program aims, objectives and learning outcomes or; consider the resource and pedagogical implications of running the two programs (i.e., existing conventional MBA and the proposed Distance Learning MBA) simultaneously.

Our comments:

There is no resource and/or pedagogical implications of running the conventional and the DL programme simultaneously.

2. The theory is put into practice using a blended, flipped classroom approach, i.e. an asynchronous online pre-class self-study phase is followed by an online mentoring to prepare students for the synchronous “E-Class” (an interactive lecture that encourages discussion, collaboration, and application of knowledge on real-life problems and challenges).

Our comments:

No comment.

3. In order to better prepare students for the distance learning mode of delivery, it is recommended that the university offers a free distance learning introduction / orientation course for new students. The course should cover at least an introduction to the universities distance learning methodology, technical requirements and tools used in the courses for communication and collaboration, library services, and time management skills for distance learning.

Our comments:

Done. See our response in section 5.1.

4. Given the rapid growth of distance learning and the high workload in this area to provide professional student and faculty support services, the university should consider investing more resources into the DLU. A specialized unit within DLU for audio-visual content development would be helpful.

Our comments:

Done. See our response in section 5.2.

5. **The university should explore opportunities for student support using methods of learning analytics in order to develop an early warning system to identify underperforming students at risk of failure or drop-out.**

Our comments:

Done. See our response in section 5.3.

6. **Feedback on graded weekly learning activities is provided on a regular basis during the courses using the communication tools in Moodle. Faculty members are expected to respond to students' questions and postings within 48 hours.**

Our comments:

Already done.

7. **On the marketing side of the course the committee recommends the two university to contact the Economic Chamber in order to advertise the course to its members.**

Our comments:

Agreed.

8. **The proposed program can benefit of running the dissertations in line/collaboration with the students' business, jobs, companies, current professional tasks and so on.**

Our comments:

Agreed.



B. Higher Education Institution academic representatives

<i>Name</i>	<i>Position</i>	<i>Signature</i>
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Pantelis Sklias

Rector

Date: 04/05/22

