

Doc. 300.1.1/4

Date: 04/02/2022

# External Evaluation Report (Joint - E-learning programme of study)

- **Higher Education Institution:**  
Neapolis University
- **Collaborative Institution(s):**  
University of Western Macedonian
- **Town:** Paphos - Kozani
- **School/Faculty (if applicable):** SCHOOL OF  
ECONOMICS, ADMINISTRATION AND COMPUTER  
SCIENCE
- **Department/ Sector:** Department/Sector
- **Programme of study- Name (Duration, ECTS, Cycle)**

## In Greek:

Μεταπτυχιακό Πρόγραμμα στη Εγκληματική Λογιστική

## In English:

MSc in Forensic Accounting – E-Learning

- **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. Introduction

*This part includes basic information regarding the onsite visit.*

Following the invitation by the Cyprus Agency of Quality Assurance and Accreditation in Higher Education (CYQAA), the External Evaluation Committee (EEC) had the opportunity to evaluate the proposed e-learning Master on Forensic Accounting, offered by the Neapolis University in Pafos and University of Western Macedonia in Kozani .

The EEC consisted of four academics (i.e., Professor Dimitris Gounopoulos, Professor Alexander Brügger, Professor María García-Benau and Professor Olaf Zawacki-Richter) and a student representative (Mr. Charalampos Glymakopoulos).

Due to the on-going COVID-19 pandemic and travel restrictions, the evaluation for the program took place online on 27th January 2022. Prior to the visit, the EEC was supplied with a comprehensive internal evaluation report and other relevant documentation. On the day of the online visit, the EEC met virtually with the senior management team, academic faculty responsible for delivering the MSc in Forensic Accounting, administrative and other support staff, and students. In particular, during the online visit, the EEC met: Rector Pantelis Sklias of the Neapolis University, Rector Nikolaos Sariannidis of the University of Western Macedonia, The Head of Quality Assurance of Neapolis University Dr Georgia Christou, the Head of Quality Assurance of the University of Western Macedonia Marina Triantafyllou, the Head of the Distance Learning of Neapolis University, Anastasia Reppa, the Instructional Designer of the Distance Learning Unit, Mrs Ioulia Aggelopoulou, the Educational Technologist of the Distance Learning Unit, Elena Kakoulli, the Member of Internal Evaluation Committee of Neapolis University Savvas Chatzichristofis, and of University of Western Macedonia Christina Koutziakoutzidou, the Dean of School of Economics, Business and Computer Science of the University of Neapolis Professor Maria Psillaki, the Dean of the School of Economics and Finance of the University of Western Macedonia Androniki Katarachia, The Head of Department of Accounting and Finance of Neapolis University Ass Professor Andreas Hadjixenophontos and the Deputy Head of Department of Accounting and Finance of the University of Western Macedonia Professor Ilektra Pitoska. The committee had the opportunity to discuss with five students their experience on the quality of education that they received from the two institutions.

In the morning sessions, the senior management team of Neapolis University and the University of Western Macedonia presented the institution and the MSc in Forensic Accounting. E-learning under review. In the next session, the EEC met members of the teaching staff. Special attention has been given in the discussion with the e-learning members in order to get a deeper understanding of how this course would run. The discussion covered academic qualification, staff development, research, workloads, assessment, and resources. Then, in the last sessions, the EEC met with students of both the University of Neapolis as well as the University of Western Macedonia who shared their experiences during the course, and this was followed by a meeting with members of the administrative team. After the presentations in each session, the EEC had the opportunity to ask questions and collect further information. More specifically, the EEC asked questions related to the program (e.g., its structure, delivery, assessments of learning, quality of learning, infrastructure and IT support, etc.), faculty, and the institution more broadly. Additional evidence was also provided (e.g., information on placements and how it works for distance learners, example/s of how content of exam papers has been changed during the pandemic to avoid academic offences, information about support for students with difficulties or disabilities, distance learning case studies examples, and career orientation that is offered) as requested.

The visit concluded with a meeting and general discussion with the senior management team and the programme coordinator for clarification questions from earlier sessions during the online visit. The EEC members found the discussions to be fruitful and informative.

The EEC would like to thank all parties involved for their cooperation and support during the online evaluation. The committee would also like to express its gratitude to Mr. Lefkios Neophytou, the CYQAA coordinator, for his efficient way of managing the process.



## B. External Evaluation Committee (EEC)

<i>Name</i>	<i>Position</i>	<i>University</i>
<b>Dimitrios Gounopoulos</b>	Professor	University of Bath
<b>Alexander Brüggem</b>	Professor	University of Maastricht
<b>María García-Benau</b>	Professor	University of Valencia
<b>Olaf Zawacki-Richter</b>	Professor	Carl von Ossietzky University of Oldenburg
<b>Charalambos Glymakopoulos</b>	Student	University of Cyprus
Name	Position	University

## C. Guidelines on content and structure of the report

- *The external evaluation report follows the structure of assessment areas.*
- *At the beginning of each assessment area there is a box presenting:*
  - (a) sub-areas*
  - (b) standards which are relevant to the European Standards and Guidelines (ESG)*
  - (c) some questions that EEC may find useful.*
- *The questions aim at facilitating the understanding of each assessment area and at illustrating the range of topics covered by the standards.*
- *Under each assessment area, it is important to provide information regarding the compliance with the requirements of each sub-area. In particular, the following must be included:*

### Findings

*A short description of the situation in the Higher Education Institution (HEI), based on elements from the application for external evaluation and on findings from the onsite visit.*

### Strengths

*A list of strengths, e.g. examples of good practices, achievements, innovative solutions etc.*

### Areas of improvement and recommendations

*A list of problem areas to be dealt with, followed by or linked to the recommendations of how to improve the situation.*

- *The EEC should state the compliance for each sub-area (Non-compliant, Partially compliant, Compliant), which must be in agreement with everything stated in the report. It is pointed out that, in the case of standards that cannot be applied due to the status of the HEI and/or of the programme of study, N/A (= Not Applicable) should be noted.*
- *The EEC should state the conclusions and final remarks regarding the programme of study as a whole.*
- *The report may also address other issues which the EEC finds relevant.*

## 1. Study programme and study programme's design and development (ESG 1.1, 1.2, 1.7, 1.8, 1.9)

### Sub-areas

- 1.1 Policy for quality assurance
- 1.2 Design, approval, on-going monitoring and review
- 1.3 Public information
- 1.4 Information management

### 1.1 Policy for quality assurance

#### Standards

- *Policy for quality assurance of the programme of study:*
  - *has a formal status and is publicly available*
  - *supports the organisation of the quality assurance system through appropriate structures, regulations and processes*
  - *supports teaching, administrative staff and students to take on their responsibilities in quality assurance*
  - *ensures academic integrity and freedom and is vigilant against academic fraud*
  - *guards against intolerance of any kind or discrimination against the students or staff*
  - *supports the involvement of external stakeholders*

### 1.2 Design, approval, on-going monitoring and review

#### Standards

- *The programme of study:*
  - *is designed with overall programme objectives that are in line with the institutional strategy and have explicit intended learning outcomes*
  - *is designed by involving students and other stakeholders*
  - *benefits from external expertise*
  - *reflects the four purposes of higher education of the Council of Europe (preparation for sustainable employment, personal development, preparation for life as active citizens in democratic societies, the development and maintenance, through teaching, learning and research, of a broad, advanced knowledge base)*
  - *is designed so that it enables smooth student progression*
  - *is designed so that the exams' and assignments' content corresponds to the level of the programme and the number of ECTS*
  - *defines the expected student workload in ECTS*
  - *includes well-structured placement opportunities where appropriate*
  - *is subject to a formal institutional approval process*

- *results in a qualification that is clearly specified and communicated, and refers to the correct level of the National Qualifications Framework for Higher Education and, consequently, to the Framework for Qualifications of the European Higher Education Area*
- *is regularly monitored in the light of the latest research in the given discipline, thus ensuring that the programme is up-to-date*
- *is periodically reviewed so that it takes into account the changing needs of society, the students' workload, progression and completion, the effectiveness of procedures for assessment of students, student expectations, needs and satisfaction in relation to the programme*
- *is reviewed and revised regularly involving students and other stakeholders*

### **1.3 Public information**

#### Standards

- *Regarding the programme of study, clear, accurate, up-to date and readily accessible information is published about:*
  - *selection criteria*
  - *intended learning outcomes*
  - *qualification awarded*
  - *teaching, learning and assessment procedures*
  - *pass rates*
  - *learning opportunities available to the students*
  - *graduate employment information*

### **1.4 Information management**

#### Standards

- *Information for the effective management of the programme of study is collected, monitored and analysed:*
  - *key performance indicators*
  - *profile of the student population*
  - *student progression, success and drop-out rates*
  - *students' satisfaction with their programmes*
  - *learning resources and student support available*
  - *career paths of graduates*
- *Students and staff are involved in providing and analysing information and planning follow-up activities.*

You may also consider the following questions:

- *What is the procedure for quality assurance of the programme and who is involved?*
- *Who is involved in the study programme's design and development (launching, changing, internal evaluation) and what is taken into account (strategies, the needs of society, etc.)?*
- *How/to what extent are students themselves involved in the development of the content of their studies?*
- *Please evaluate a) whether the study programme remains current and consistent with developments in society (labour market, digital technologies, etc.), and b) whether the content and objectives of the study programme are in accordance with each other?*
- *Do the content and the delivery of the programme correspond to the European Qualifications Framework (EQF)?*
- *How is coherence of the study programme ensured, i.e., logical sequence and coherence of courses? How are substantial overlaps between courses avoided? How is it ensured that the teaching staff is aware of the content and outputs of their colleagues' work within the same study programme?*
- *How does the study programme support development of the learners' general competencies (including digital literacy, foreign language skills, entrepreneurship, communication and teamwork skills)?*
- *What are the scope and objectives of the foundation courses in the study programme (where appropriate)? What are the pass rates?*
- *How long does it take a student on average to graduate? Is the graduation rate for the study programme analogous to other European programmes with similar content? What is the pass rate per course/semester?*
- ***How is it ensured that the actual student workload is in accordance with the workload expressed by ECTS?***
- *What are the opportunities for international students to participate in the study programme (courses/modules taught in a foreign language)?*
- *Is information related to the programme of study publicly available?*
- *How is the HEI evaluating the success of its graduates in the labor market? What is the feedback from graduates of the study programme on their employment and/or continuation of studies?*
- *Have the results of student feedback been analysed and taken into account, and how (e.g., when planning in-service training for the teaching staff)?*
- *What are the reasons for dropping out (voluntary withdrawal)? What has been done to reduce the number of such students?*

### Findings

*A short description of the situation in the Higher Education Institution (HEI), based on elements from the application for external evaluation and on findings from the onsite visit.*

Neapolis University Pafos (NUP) offers several study programs on campus that are targeted at an increasingly internationally oriented student population, while being strongly rooted in the region. The institution shows an

ambitious development of programmes that help to establish its reputation in the region and beyond. Moreover, growth is facilitated by cooperation with other institutes. In particular, there is a track record of cooperation with other institutes which helps the current program to be successful in the long run. Also, there is quite some experience in the design of distance learning programs. The target group of this program are students who work and choose to study in order to accelerate their career. For such a group, distance learning can be very attractive as this way of teaching allows for a better combination of work, social life (family) and study. The target group is a little different than other students as there is quite some variation in backgrounds and prior knowledge, however, which puts a challenge on the design of a good program. The distance program is, however, content-wise a good program.

The study program Forensic Accounting is developed not only from internal staff but also external stakeholders. The fact that external stakeholders, such as the accounting bodies of Greece are involved in the design of the program ensures that the program and its learning objectives are in line with current developments in practice. As such, the use of teaching faculty that works part-time as lecturer is helpful.

The program covers all important aspect of Forensic Accounting. However, financial statement analysis is offered as an elective course, depending on the prior knowledge of the students. This has its merits but can also backfire as knowledge of students could be too diverse.

An aspect that warrants special attention is an extensive procedure of quality assurance. Course and the performance of teaching staff is monitored in detail. Different teaching activities, learning outcomes, innovation in teaching are evaluated regularly. All aspects of evaluation are then combined into one “grade” for the educator that signals the performance of that individual. The process of quality assurance is complex and strives for completeness, which demonstrates that quality management is a high priority of the university.

### Strengths

*A list of strengths, e.g. examples of good practices, achievements, innovative solutions etc.*

- good cooperation with corporate world by means of lecturers with a part-time employment at the institution
- very extensive performance evaluation that provides good information on the quality of the program an helps to evaluate teaching faculty
- good coverage of relevant topics throughout different courses in the program

### Areas of improvement and recommendations

*A list of problem areas to be dealt with, followed by or linked to the recommendations of how to improve the situation.*

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.

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.

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.

**Please select what is appropriate for each of the following sub-areas:**

Sub-area		<i>Non-compliant/ Partially Compliant/Compliant</i>
1.1	Policy for quality assurance	Compliant
1.2	Design, approval, on-going monitoring and review	Compliant
1.3	Public information	Compliant
1.4	Information management	Not applicable

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

### Sub-areas

**2.1 Process of teaching and learning and student-centred teaching methodology**

**2.2 Practical training**

**2.3 Student assessment**

**2.4 Study guides structure, content and interactive activities**

### **2.1 Process of teaching and learning and student-centred teaching methodology**

#### Standards

- *The e-learning methodology is appropriate for the particular programme of study.*
- *Expected teleconferences for presentations, discussion and question-answer sessions, and guidance are set.*
- *A specific plan is developed to safeguard and assess the interaction:*
  - *among students*
  - *between students and teaching staff*
  - *between students and study guides/material of study*
- *Training, guidance and support are provided to the students focusing on interaction and the specificities of e-learning.*
- *The process of teaching and learning supports students' individual and social development.*
- *The process of teaching and learning is flexible, considers different modes of e-learning delivery, where appropriate, uses a variety of pedagogical methods and facilitates the achievement of planned learning outcomes.*
- *Students are encouraged to take an active role in creating the e-learning process.*
- *The implementation of student-centered learning and teaching encourages a sense of autonomy in the learner, while ensuring adequate guidance and support from the teacher.*
- *Teaching methods, tools and material used in teaching are modern, effective, support the use of modern educational technologies and are regularly updated.*
- *Mutual respect within the learner-teacher relationship is promoted.*
- *The implementation of student-centred learning and teaching respects and attends to the diversity of students and their needs, enabling flexible learning paths.*
- *Appropriate procedures for dealing with students' complaints regarding the process of teaching and learning are set.*

### **2.2 Practical training**

#### Standards

- *Practical and theoretical studies are interconnected.*
- *The organisation and the content of practical training, if applicable, support achievement of planned learning outcomes and meet the needs of the stakeholders.*

## 2.3 Student assessment

### Standards

- *A complete assessment framework is designed, focusing on e-learning methodology, including clearly defined evaluation criteria for student assignments and the final examination.*
- *Assessment is consistent, fairly applied to all students and carried out in accordance with the stated procedures.*
- *Assessment is appropriate, transparent, objective and supports the development of the learner.*
- *The criteria for the method of assessment, as well as criteria for marking, are published in advance.*
- *Assessment allows students to demonstrate the extent to which the intended learning outcomes have been achieved. Students are given feedback, which, if necessary, is linked to advice on the e-learning process.*
- *Assessment, where possible, is carried out by more than one examiner.*
- *A formal procedure for student appeals is in place.*
- *Assessors are familiar with existing testing and examination methods and receive support in developing their own skills in this field.*
- *The regulations for assessment take into account mitigating circumstances.*

## 2.4 Study guides structure, content and interactive activities

### Standards

- *A study guide for each course, fully aligned with e-learning philosophy and methodology and the need for student interaction with the material is developed. The study guide should include, for each course week / module, the following:*
  - *Clearly defined objectives and expected learning outcomes of the programme, of the modules and activities in an organised and coherent manner*
  - *Presentation of course material, and students' activities on a weekly basis, in a variety of ways and means (e.g. printed material, electronic material, teleconferencing, multimedia)*
  - ***Weekly schedule of interactive activities and exercises (i.e. simulations, problem solving, scenarios, argumentation)***
  - *Clear instructions for creating posts, discussion, and feedback*
  - *Self-assessment exercises and self-correction guide*
  - *Bibliographic references and suggestions for further study*
  - *Number of assignments/papers and their topics, along with instructions and additional study material*
  - *Synopsis*
- *Study guides, material and activities are appropriate for the level of the programme according to the EQF.*

*You may also consider the following questions:*

- Is the nature of the programme compatible with e-learning delivery?*
- How do the programme, the material, the facilities, and the guidelines safeguard the interaction between students, students and teaching staff, students and the material?*
- How many students upload their work and discuss it in the platform during the semester?*
- How is it monitored that the teaching staff base their teaching and assessment methods on objectives and intended learning outcomes? Provide samples of examination papers (if available).*
- How are students' different abilities, learning needs and learning opportunities taken into consideration when conducting educational activities?*
- How is the development of students' general competencies (including digital skills) supported in educational activities?*
- How is it ensured that innovative teaching methods, learning environments and learning aids that support learning are diverse and used in educational activities?*
- Is the teaching staff using new technology in order to make the teaching process more effective?*
- How is it ensured that theory and practice are interconnected in teaching and learning?*
- How is practical training organised (finding practical training positions, guidelines for practical training, supervision, reporting, feedback, etc.)? What role does practical training have in achieving the objectives of the study programme? What is student feedback on the content and arrangement of practical training?*
- Are students actively involved in research? How is student involvement in research set up?***
- How is supervision of student research papers (seminar papers, projects, theses, etc.) organised?*
- Do students' assessments correspond to the European Qualifications Framework (EQF)?***
- How are the assessment methods chosen and to what extent do students get supportive feedback on their academic progress during their studies?*
- How is the objectivity and relevance of student assessment ensured (assessment of the degree of achievement of the intended learning outcomes)?*

### Findings

*A short description of the situation in the Higher Education Institution (HEI), based on elements from the application for external evaluation and on findings from the onsite visit.*

Established in 2010, Neapolis University Pafos (NUP) is a young, private University. Nevertheless, the university already has several years of experience in running distance learning programmes. The Master of Science in Forensic Accounting program is offered in a distance learning (DL) mode. The distance learning model is inspired by the Open Universities in Cyprus, Greece, and Israel. NUP has a central Distance Learning Unit (DLU) that supports the students and academics in DL programs. It is responsible to support faculty members in designing, planning, and implementing of distance learning programs. The Director of DLU directly reports to the Rector. In addition, there are also two staff members for learning design and educational technology, plus a secretary.

Course coordinators work together with the learning designer and educational technologist to develop distance learning courses and digital learning materials.

DLU oversees and coordinates the Pedagogical Planning Committee (PPC) and Academic Coordinators and Counsellors. PPC evaluates study material needs and teaching staff, ensured the academic compatibility and quality between conventional on-campus programs and DE programs.

The distance learning methodology is described in the “E-Learning Methodology” document. The aim is to engage students in authentic and self-regulated learning activities using problem-based learning scenarios, case studies, simulations, and deep interaction with other student and the teachers using asynchronous and synchronous information and communication technologies.

The pedagogical approach is based on constructivist assumptions that put the students in the center of knowledge construction. Communication and collaboration are constituted elements of constructivist learning environments. Furthermore, the distance learning methodology is guided by the well-established Community of Inquiry model that assumes that learning occurs within the community through the interaction of three core elements, i.e. cognitive, social, and teacher presence.

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). According to the study guides, the DL courses run over 13 weeks during the semester with a maximum of 25 students that are taught by one faculty member. The Learning Management System (LMS) is the open-source system Moodle. Microsoft Teams is used for synchronous video-conferencing.

The expected learning outcomes, course goals and objectives, assignments, information on assessment, a bibliography, a weekly schedule, introduction to the course content supplemental resources, and self-assessment exercises and activities, and self-evaluation exercises are clearly described in a comprehensive study guide available in Moodle, also presented as a “learning path” that guides the students through the process. The workload for the student is estimated at 15-20 hours per week per module.

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.

I can't evaluate “practical training”, i.e. how theoretical and practical studies are interconnected and applied. Input from a subject matter expert is needed here.

Each course is completed with a final exam that the students have to take physically on campus. During the Covid19 pandemic the final exam was held as an open book online examination. According to the study guides, the result counts 60-70 % towards the final grade, another 30-40 % is graded based on further learning activities (mid-term exams, assignments, quizzes, online participation, study groups) during the online courses.

The grading scale ranges from 85-100 % (excellent), 65-84 % (very good), 50-64 % (good), 0-49% (fail).

### Strengths

*A list of strengths, e.g. examples of good practices, achievements, innovative solutions etc.*

Click or tap here to enter text.

Learning activities, exercises and projects are designed to promote collaboration among students in which they apply their knowledge to solve complex problems. A variety of digital tools are used to support collaborative online learning, asynchronously and synchronously. Using weekly topics and assignments in the courses is a good practice

in the context of distance learning. The pedagogical concept for online distance learning is based on solid and well-established theoretical foundations.

The size of the classes limited to only 25 students per section allows the instructors to work in close contact with the students providing the guidance and the encouragement needed especially in distance learning settings.

The students available in the interview appreciated the friendly and proactive support and guidance provided by the faculty members.

### Areas of improvement and recommendations

*A list of problem areas to be dealt with, followed by or linked to the recommendations of how to improve the situation.*

I am wondering about the descriptions/meanings of the numerical grades, wouldn't consider a grade of 85 as "excellent". Should we recommend something different here?

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.

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).

**Please select what is appropriate for each of the following sub-areas:**

Sub-area		<i>Non-compliant/ Partially Compliant/Compliant</i>
2.1	Process of teaching and learning and student-centred teaching methodology	Compliant
2.2	Practical training	Compliant
2.3	Student assessment	Compliant
2.4	Study guides structure, content and interactive activities	Compliant

### 3. Teaching staff (ESG 1.5)

#### Sub-areas

#### **3.1 Teaching staff recruitment and development**

#### **3.2 Teaching staff number and status**

#### **3.3 Synergies of teaching and research**

### **3.1 Teaching staff recruitment and development**

#### Standards

- *Institutions ensure the competence of their teaching staff.*
- *Fair, transparent and clear processes for the recruitment and development of the teaching staff are set up.*
- *Teaching staff qualifications are adequate to achieve the objectives and planned learning outcomes of the study programme, and to ensure quality and sustainability of the teaching and learning.*
- *The teaching staff is regularly engaged in professional and teaching-skills training and development.*
- *Training, guidance and support are provided to the teaching staff focusing on interaction and the specificities of e-learning.*
- *Promotion of the teaching staff takes into account the quality of their teaching, their research activity, the development of their teaching skills and their mobility.*
- *Innovation in teaching methods and the use of new technologies is encouraged.*
- *Conditions of employment that recognise the importance of teaching are followed.*
- *Recognised visiting teaching staff participates in teaching the study programme.*

### **3.2 Teaching staff number and status**

#### Standards

- *The number of the teaching staff is adequate to support the programme of study.*
- *The teaching staff status (rank, full/part time) is appropriate to offer a quality programme of study.*
- *Visiting staff number does not exceed the number of the permanent staff.*

### **3.3 Synergies of teaching and research**

#### Standards

- *The teaching staff collaborate in the fields of teaching and research within the HEI and with partners outside (practitioners in their fields, employers, and staff members at other HEIs in Cyprus or abroad).*
- *Scholarly activity to strengthen the link between education and research is encouraged.*

- *The teaching staff publications are within the discipline.*
- *Teaching staff studies and publications are closely related to the programme's courses.*
- *The allocation of teaching hours compared to the time for research activity is appropriate.*

*You may also consider the following questions:*

- *Is the teaching staff qualified to teach in the e-learning programme of study?*
- *How are the members of the teaching staff supported with regard to the development of their teaching skills? How is feedback given to members of the teaching staff regarding their teaching results and teaching skills?*
- *How is the teaching performance assessed? How does their teaching performance affect their remuneration, evaluation and/or selection?*
- *Is teaching connected with research?*
- *Does the HEI involve visiting teaching staff from other HEIs in Cyprus and abroad?*
- *What is the number, workload, qualifications and status of the teaching staff (rank, full/part timers)?*
- *Is student evaluation conducted on the teaching staff? If yes, have the results of student feedback been analysed and taken into account, and how (e.g., when planning in-service training for the teaching staff)?*

### Findings

*A short description of the situation in the Higher Education Institution (HEI), based on elements from the application for external evaluation and on findings from the onsite visit.*

When appointing new professors, lecturers and tutors for the distance learning programme, care is taken to ensure that they have some experience in online teaching.

The Distance Learning Unit (DLU) provides training and mentoring opportunities for new faculty members and teaching staff in terms of pedagogical and technical issues related to the distance learning methodology. Six e-learning modules were developed and offered for the first time in 2021 during the Covid-19 pandemic. In this training, faculty reflects on their roles and responsibilities as distance educators, how to design and facilitate online courses (asynchronously and synchronously), and how to use the learning management system Moodle for formative and summative assessment.

About 50 % of all faculty members and teaching staff attended the training. At this stage, the training is not mandatory. It is planned that the teaching staff has to take the e-learning module every five years.

### Strengths

*A list of strengths, e.g. examples of good practices, achievements, innovative solutions etc.*

Click or tap here to enter text.

### Areas of improvement and recommendations

*A list of problem areas to be dealt with, followed by or linked to the recommendations of how to improve the situation.*

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

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.

**Please select what is appropriate for each of the following sub-areas:**

Sub-area		<i>Non-compliant/ Partially Compliant/Compliant</i>
<b>3.1</b>	Teaching staff recruitment and development	Partially compliant
<b>3.2</b>	Teaching staff number and status	Compliant
<b>3.3</b>	Synergies of teaching and research	Compliant

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

##### Sub-areas

- 4.1 Student admission, processes and criteria
- 4.2 Student progression
- 4.3 Student recognition
- 4.4 Student certification

##### 4.1 Student admission, processes and criteria

###### Standards

- *Pre-defined and published regulations regarding student admission are in place.*
- *Access policies, admission processes and criteria are implemented consistently and in a transparent manner.*

##### 4.2 Student progression

###### Standards

- *Pre-defined and published regulations regarding student progression are in place.*
- *Processes and tools to collect, monitor and act on information on student progression, are in place.*

##### 4.3 Student recognition

###### Standards

- *Pre-defined and published regulations regarding student recognition are in place.*
- *Fair recognition of higher education qualifications, periods of study and prior learning, including the recognition of non-formal and informal learning, are essential components for ensuring the students' progress in their studies, while promoting mobility.*
- *Appropriate recognition procedures are in place that rely on:*
  - *institutional practice for recognition being in line with the principles of the Lisbon Recognition Convention*
  - *cooperation with other institutions, quality assurance agencies and the national ENIC/NARIC centre with a view to ensuring coherent recognition across the country*

##### 4.4 Student certification

###### Standards

- *Pre-defined and published regulations regarding student certification are in place.*

- *Students receive certification explaining the qualification gained, including achieved learning outcomes and the context, level, content and status of the studies that were pursued and successfully completed.*

*You may also consider the following questions:*

- *Are the admission requirements for the study programme appropriate? How is the students' prior preparation/education assessed (including the level of international students, for example)?*
- *How is the procedure of recognition for prior learning and work experience ensured, including recognition of study results acquired at foreign higher education institutions?*
- *Is the certification of the HEI accompanied by a diploma supplement, which is in line with European and international standards?*

### Findings

*A short description of the situation in the Higher Education Institution (HEI), based on elements from the application for external evaluation and on findings from the onsite visit.*

The information about the program and its announcement to those interested in studying the program is carried out through appropriate means of communication, which are common in most universities.

The admission requirements are to have completed the undergraduate studies, requiring the necessary documentation to support them. Given the characteristics of this program, a B2 level of English is also required. Also 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.

The criteria for admission to the program respect all the criteria regarding the diversity of the students (race, religion, gender, students with special needs, disability, etc.).

The program takes into consideration the academic background of each candidate based on their previous studies and the chances of successfully completing the program.

Candidates are not required to have any previous work experience to be admitted to the program.

The number of ECTS permissible via accreditation of prior learning stands at 30%. The program proposal explains the administrative procedure to be followed.

The program details the way in which the assessment of student learning will be carried out, as well as the final exams.

### Strengths

*A list of strengths, e.g. examples of good practices, achievements, innovative solutions etc.*

- The program proposal adequately details the administrative steps to be followed.
- The admission of students is adequately contemplated, contemplating the diversity of the students.

- The accreditation of prior learning is contemplated.

Areas of improvement and recommendations

*A list of problem areas to be dealt with, followed by or linked to the recommendations of how to improve the situation.*

- 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.

- 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 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.

- 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.

-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.

- 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.

**Please select what is appropriate for each of the following sub-areas:**

Sub-area		<i>Non-compliant/ Partially Compliant/Compliant</i>
4.1	Student admission, processes and criteria	Compliant

4.2	Student progression	Compliant
4.3	Student recognition	Compliant
4.4	Student certification	Compliant

## 5. Learning resources and student support (ESG 1.6)

### Sub-areas

**5.1 Teaching and Learning resources**

**5.2 Physical resources**

**5.3 Human support resources**

**5.4 Student support**

### 5.1 Teaching and Learning resources

#### Standards

- *Weekly interactive activities per each course are set.*
- *The e-learning material and activities take advantage of the capabilities offered by the virtual and audio-visual environment and the following are applied:*
  - *Simulations in virtual environments*
  - *Problem solving scenarios*
  - *Interactive learning and formative assessment games*
  - *Interactive weekly activities with image, sound and unlimited possibilities for reality reconstruction and further processing based on hypotheses*
  - *They have the ability to transfer students to real-life situations, make decisions, and study the consequences of their decisions*
  - *They help in building skills both in experiences and attitudes like in real life and also in experiencing - not just memorizing knowledge*
- *A pedagogical planning unit for e-learning, which is responsible for the support of the e-learning unit and addresses the requirements for study materials, interactive activities and formative assessment in accordance to international standards, is established.*
- *Adequacy of resources is ensured for changing circumstances (change in student numbers, etc.).*
- *All resources are fit for purpose.*
- *Student-centred learning and flexible modes of e-learning and teaching, are taken into account when allocating, planning and providing the learning resources.*

### 5.2 Physical resources

#### Standards

- *Physical resources, i.e. premises, libraries, study facilities, IT infrastructure, are adequate to support the study programme.*
- *Adequacy of resources is ensured for changing circumstances (change in student numbers, etc.).*
- *All resources are fit for purpose and students are informed about the services available to them.*

### 5.3 Human support resources

#### Standards

- *Human support resources, i.e. tutors/mentors, counsellors, other advisers, qualified administrative staff, are adequate to support the study programme.*
- *Adequacy of resources is ensured for changing circumstances (change in student numbers, etc.).*
- *All resources are fit for purpose and students are informed about the services available to them.*

### 5.4 Student support

#### Standards

- *Student support is provided covering the needs of a diverse student population, such as mature, part-time, employed and international students and students with special needs.*
- *Students are informed about the services available to them.*
- *Student-centred learning and flexible modes of learning and teaching, are taken into account when allocating, planning and providing student support.*
- *Students' mobility within and across higher education systems is encouraged and supported.*

*You may also consider the following questions:*

- *Evaluate the supply of teaching materials and equipment (including teaching labs, expendable materials, etc.), the condition of classrooms, adequacy of financial resources to conduct the study programme and achieve its objectives. What needs to be supplemented/ improved?*
- *What is the feedback from the teaching staff on the availability of teaching materials, classrooms, etc.?*
- *Are the resources in accordance with actual (changing) needs and contemporary requirements? How is the effectiveness of using resources ensured?*
- *What are the resource-related trends and future risks (risks arising from changing numbers of students, obsolescence of teaching equipment, etc.)? How are these trends taken into account and how are the risks mitigated?*

- *Evaluate student feedback on support services. Based on student feedback, which support services (including information flow, counselling) need further development?*
- *How is student learning within the standard period of study supported (student counselling, flexibility of the study programme, etc.)?*
- *How students' special needs are considered (different capabilities, different levels of academic preparation, special needs due to physical disabilities, etc.)?*
- *How is student mobility being supported?*

### Findings

*A short description of the situation in the Higher Education Institution (HEI), based on elements from the application for external evaluation and on findings from the onsite visit.*

The production of study materials and multimedia content for distance learning programs is supported by the Distance Learning Unit (DLU). There is no special media service unit for audio-visual content production.

DLU is responsible for supporting faculty members in distance learning course design, learning material and multimedia production, as well as professional development and faculty training in distance teaching methodologies. On the operational level, DLU has only two staff members, one instructional designer and one educational technologist. However, the university is in the process of appointing two new curriculum designers who will strengthen the DLU team.

Admissions criteria for distance learning programmes include that the prospective students have a good level of digital literacy and technical knowledge, as well as access to a computer with a broadband Internet connection, speakers, microphone and camera.

The learning management system is the open source software Moodle. Microsoft Teams is used for synchronous teleconferences. The weekly learning path is described in the study guide (in compliance with the format proposed by ENQUA) and presented in Moodle:

- Goals and objectives
- Summary of the unit
- Required and additional/recommended readings and learning materials
- Self-study questions, course activities and assignments
- Bibliography

A variety of open educational resources, e.g. video lectures from the MIT Open Courware initiative, are integrated in the learning path.

All study guides are currently revised to create new, student-centred study guides, in which faculty members introduce themselves, and present their research interests. In this way, and following the Community of Inquiry model, teacher and social presences are increased.

A tutor is available for communication via telephone, tele-conferences, e-mail or forums. Tutors are expected to respond to student's questions within 48 hours.

To ensure the accessibility of the educational material for students with disabilities and special needs, DLU provides a guide for faculty members how to design learning material in terms of text legibility, and navigation in the online learning environment.

Furthermore, student support is provided covering the needs of a diverse student population, such as mature, part-time, employed and international students and students with special needs. Students are informed about the services available to them. In addition to the more generic services, like IT-support, library services, etc., include a counseling service (Centre for Special Educational Needs and Disabilities, Centre for Psychological Support and Assessment). Each student has a mentor who helps him/her acquire knowledge, understanding and skills that foster learning, positive behaviour and constructive social relationships.

International student mobility is supported via the European Erasmus program.

### Strengths

*A list of strengths, e.g. examples of good practices, achievements, innovative solutions etc.*

Students reported that they feel very well supported and are very satisfied with the institutional academic and administrative student support services. The organisational and technical support infrastructure operates in a professional way.

The infrastructure provided by the university in terms of physical resources (ICT facilities, library services), educational technology infrastructure, and student support services are strong and meets international distance education standards. It is positive that the standards for students with disabilities are respected in the development of learning materials and the overall design of the online learning environment.

Given limited resources to develop multimedia content, it is very positive that Open Educational Resources are also used. Of course, it must be ensured that the teachers guarantee the quality of the learning materials.

### Areas of improvement and recommendations

*A list of problem areas to be dealt with, followed by or linked to the recommendations of how to improve the situation.*

There are no serious issues related to the overall DL course development and student support systems. Here are just a few general and minor recommendations:

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.

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.

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.

**Please select what is appropriate for each of the following sub-areas:**



Sub-area		<i>Non-compliant/ Partially Compliant/Compliant</i>
5.1	Teaching and Learning resources	Compliant
5.2	Physical resources	Compliant
5.3	Human support resources	Compliant
5.4	Student support	Compliant

## 6. Eligibility (*ALL ESG*)

### Sub-areas

- 6.1 Legal framework and cooperation agreement
- 6.2 The joint programme
- 6.3 Added value of the joint programme

### 6.1 Legal framework and cooperation agreement

#### Standards

- *The joint programme is offered in accordance with legal frameworks of the relevant national higher education systems.*
- *The terms and conditions of the joint programme are laid down in a cooperation agreement. The agreement in particular covers the following issues:*
  - *Denomination of the degree(s) awarded in the programme*
  - *Coordination and responsibilities of the partners involved regarding management and financial organisation, including funding, sharing of costs and income, resources for mobility of staff and students*
  - *Admission and selection procedures for students*
  - *Mobility of students and teaching staff*
  - *Examination regulations, student assessment methods, recognition of credits and degree awarding procedures*
  - *Handling of different semester periods, if existent*

### 6.2 The joint programme

#### Standards

- *The partner universities apply joint internal quality assurance processes.*
- *The joint programme is offered jointly, involving all cooperating universities in the design, delivery and further development of the programme.*
- *Aims and learning outcomes are clearly stated, including a joint syllabus, language policy, as well as an account of the intended added value of the programme.*
- *Study counselling and mobility plans are efficient and take into account the needs of different kinds of students.*

### 6.3 Added value of the joint programme

#### Standards

*The joint programme leads to the following added values:*

- *Increases internationalisation at the institutions.*
- *Stimulates multinational collaboration on teaching at a high level and makes cooperation binding.*
- *Increases transparency between educational systems.*

- *Develops study and research alternatives in accordance with emerging needs.*
- *Improves educational and research collaboration.*
- *Offers students an expanded and innovative arena for learning.*
- *Increases highly educated candidates' employability and motivation for mobility in a global labour market.*
- *Increases European and non-European students' interest in the educational programme.*
- *Increases competence at partner institutions through cooperation and implementation of a best practice system.*
- *Increases the institution's ability to change in step with emerging needs.*
- *Contributes to tearing down cultural barriers, both personal and institutional.*

*You may also consider the following questions:*

- *Does the joint study programme conform to the requirements of a study programme offered at the specific level?*
- *Is there a system that assures the quality of joint provision and guarantees that the aims of the programme are met?*
- *Do the mechanisms for ensuring the quality of the joint study programme take into consideration the European Standards and Guidelines (ESG)? Are they adopted by all the universities involved?*
- *Is the division of responsibilities in ensuring quality clearly defined among the partner universities?*
- *Is relevant information about the programme, e.g. admission requirements and procedures, course catalogue, examination and assessment procedures, well documented and published by taking into account the specific needs of students?*
- *What is the added value of the programme of study?*
- *Is there a sustainable funding strategy among the partner universities? Explain.*

### Findings

*A short description of the situation in the Higher Education Institution (HEI), based on elements from the application for external evaluation and on findings from the onsite visit.*

The joined program leads to the added values as those were described above. It appears that there is going to be a good synergy between the two institutions which will benefit the students. The agreement of the two institutions covers all the required parts including Coordination and responsibilities of the partners involved regarding management and financial organisation, admission and selection procedures for students, Mobility of students and teaching staff (especially those coming from the University of Western Macedonia), examination regulations, student assessment methods, recognition of credits and degree awarding procedures

### Strengths

*A list of strengths, e.g. examples of good practices, achievements, innovative solutions etc.*

There is equal participation between the two institutions which indicates a healthy split of the responsibilities. Importantly the two institutions share the same culture as both are in the Western part of the countries and

considerably isolated in comparison with other areas. The research culture is identical, and this highlights further two good fits between the two institutions. In this synergy it appears that the University of Western Macedonia will be benefited from databases that Neapolis university will subscribe. The management of both institutions is ambitious, and this indicates the determination to have a successful outcome.

The added value of the program is that it will help many professionals that will not be able to attend this course in persons to follow it virtual and acquire all the requested knowledge. In addition, due to the voc19 circumstances there are many people which are reluctant to follow face to face courses.

The EEC feels that more student will be able to attend the eLearning course in comparison to the conventional

In the era of aggressive accounting manipulations, a course of Forensic Accounting is important in order to educate the students on the manipulation techniques being followed in the corporate world.

### Areas of improvement and recommendations

*A list of problem areas to be dealt with, followed by or linked to the recommendations of how to improve the situation.*

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

**Please select what is appropriate for each of the following sub-areas:**

Sub-area		<i>Non-compliant/ Partially Compliant/Compliant</i>
6.1	Legal framework and cooperation agreement	Compliant
6.2	The joint programme	Compliant
6.3	Added value of the joint programme	Compliant

## D. Conclusions and final remarks

*Please provide constructive conclusions and final remarks which may form the basis upon which improvements of the quality of the programme of study under review may be achieved, with emphasis on the correspondence with the EQF (Consider also the added value of the joint programme).*

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.
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).
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.
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.
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
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.
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 it its members.
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.

The committee would like to express its gratitude to the staff and managers of Neapolis University and the University of Western Macedonia for their support and their professionalism during the online visit.



## E. Signatures of the EEC

<i>Name</i>	<i>Signature</i>
<b>Dimitrios Gounopoulos</b>	
<b>Professor Alexander Brüggén</b>	
<b>Professor María García-Benau</b>	
<b>Prof. Olaf Zawacki-Richter</b>	
<b>Charalambos Glymakopoulos</b>	
Click to enter Name	

**Date:** Click to enter date