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ΦΟΡΕΑΣ ΔΙΑΣΦΑΛΙΣΗΣ ΚΑΙ ΠΙΣΤΟΠΟΙΗΣΗΣ ΤΗΣ ΠΟΙΟΤΗΤΑΣ ΤΗΣ ΑΝΩΤΕΡΗΣ ΕΚΠΑΙΔΕΥΣΗΣ
CYPRUS AGENCY OF QUALITY ASSURANCE AND ACCREDITATION IN HIGHER EDUCATION

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Doc. 300.3.1/1

Date: 27.11.2021

External Evaluation Report

(Programmatic within the framework of Departmental Evaluation)

- **Higher Education Institution:**
UNIVERSITY OF NICOSIA

- **Town: NICOSIA**

- **School/Faculty: UNIVERSITY OF NICOSIA**

- **Department:** Accounting, Economics and Finance

- **Programme(s) of study - Name (Duration, ECTS, Cycle)**
Programme 1 – [Title 1]
In Greek:
Accounting, 4 years, Bachelor of Science
In English:
 Programme Name
Language(s) of instruction: Language(s)

Programme 2 – [Title 2]
In Greek:
Programme Name
In English:
 Programme Name
Language(s) of instruction: Language(s)

Programme 3 – [Title 3]
In Greek:
Programme Name
In English:
 Programme Name
Language(s) of instruction: Language(s)

ΚΥΠΡΙΑΚΗ ΔΗΜΟΚΡΑΤΙΑ
REPUBLIC OF CYPRUS

A.   Introduction

This part includes basic information regarding the onsite visit.

Due to restrictions brought about by COVID-19, the review was held in a virtual setting on 19th November 2020. The external evaluation committee comprised: Carsten Rohde, Head of Department, Professor of Cost & Management Accounting, Copenhagen Business School; Hans van der Heijden, Professor of Accounting, Sussex University; John Wilson, Professor of Banking & Finance and Director of Research, University of St Andrews; and Andreas Achilleos, Student, University of Cyprus.

The onsite visit was well structured and organized. The committee met with senior university management (Rector / Vice Rector for Academic Affairs) as well as members of core and adjunct teaching faculty, professional services (administrative) staff and students.

There were a series of meetings / sessions chaired by Professor Rohde, which covered the mission and strategy of the university and the department; the expertise and remit of academic staff; course content, student learning and assessments. Each session commenced with a brief presentation, prior to a free flowing discussion around a series of questions set by members of the external evaluation committee.

There was also the opportunity to view selected facilities and to observe (recorded) teaching and student interactions.

B.   External Evaluation Committee (EEC)

Name	Position	University
Carsten Rohde	Head of Department, Professor of Cost & Management Accounting	Copenhagen Business School
Hans van der Heijden	Professor of Accounting	University of Sussex
John Wilson	Professor of Banking & Finance and Director of Research	University of St Andrews
Andreas Achilleos	Student	University of Cyprus
Name	Position	University
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 each 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*

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- o *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*
- o *is regularly monitored in the light of the latest research in the given discipline, thus ensuring that the programme is up-to-date*
- o *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*
- o *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:*
  - o *selection criteria*
  - o *intended learning outcomes*
  - o *qualification awarded*
  - o *teaching, learning and assessment procedures*
  - o *pass rates*
  - o *learning opportunities available to the students*
  - o *graduate employment information*

1.4 Information management

Standards

- *Information for the effective management of the programme of study is collected, monitored and analysed:*
  - o *key performance indicators*
  - o *profile of the student population*
  - o *student progression, success and drop-out rates*
  - o *students' satisfaction with their programmes*
  - o *learning resources and student support available*
  - o *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.

Findings for BSC Accounting

The BSc Accounting sits within the Department of Accounting, Economics & Finance, which has the strategic aim of achieving excellence in teaching, research and service in accounting within a competitive educational environment.

The strategy is executed via six pillars of: brand; student learning; research; external engagement; revenue generation; and people and culture.

The BSc Accounting Programme (lasting for 4 years, 8 semesters, and providing 240 ECTS) aims to provide students with the academic grounding and technical and high order skills necessary to pursue a career in accounting and accounting related areas.

The BSc programme and teaching and learning materials are designed in such a way as to satisfy International Financial Reporting and International Auditor Standards.

The Standards and Guidelines for Quality Assurance in the European Higher Education Area are ahered to, and it was evident from the submitted documentation and verbal responses that there are extensive quality assurance procedures in place, and that there is ongoing monitoring of programme and module content as well as internal and external communication with students and other stakeholders.

The University has its own university level internal procedures manual and quality assurance committee, and a similar structure is replicated at departmental level, albeit this is on a smaller scale. In the case of the Department of Accounting, Economics and Finance, the internal quality assurance committee comprises: Head or Associate Head of the Department; One faculty member (with experience in quality assurance) and a student representative. The QA committee monitors quality of the offerings on a given programme, and if necessary makes suggestions for change or augmentation to the *Departmental Council.*

Strengths for BSc Accounting

There is a holistic system for quality assurance, which spans the range of functions executed by the department such as teaching and learning, research, administration and outreach and engagement.

There is clear distinction and demarcation, but obvious complementarity between quality control and quality assurance. The former focuses on the specifics of the BSc programme organisation and the extent to which learning objectives and outcomes are achieved, while the latter focuses on internal evaluation procedures and processes.

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.

Areas of improvement and recommendations for BSc Accounting

The internal departmental quality assurance committee seems rather small, and could be expanded in order to include a wider range of staff across a range of levels of seniority and subject expertise.

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

Sub-area		*Non-compliant/* *Partially Compliant/Compliant*		
		BSc Accounting	[Title 2]	[Title 3]
1.1	Policy for quality assurance	Compliant	Choose answer	Choose answer
1.2	Design, approval, on-going monitoring and review	Compliant	Choose answer	Choose answer
1.3	Public information	Compliant	Choose answer	Choose answer
1.4	Information management	Compliant	Choose answer	Choose answer

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

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

Standards

- *The process of teaching and learning supports students' individual and social development.*
- *The process of teaching and learning is flexible, considers different modes of 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 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

- *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 and 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 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.*

You may also consider the following questions:

- *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)?*

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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.

Findings for BSc Accounting
The programme has a clear set of overarching learning outcomes (comprising evaluation, analysis and reflection upon accounting concepts and principles; financial statements; financial reporting; management accounting techniques; strategic management accounting techniques; investment, financing, and dividend policy decisions; legal principles relating to business; personal and corporate taxation; audit; governance and management control and international accounting standards) which infuse the various modules. Teaching delivery takes place via lectures and tutorials and in other formal and informal formats. (Chapter 3 of the University's internal regulations provide a detailed overview and discussion of policies relating to programmes of study) and utilizes a variety of learning materials from textbooks, reports etc.

The flow of information and contact and interaction between staff and students appears to be both frequent and multi-faceted via face-to-face meetings, email, social networks, intranet and Moodle. An extensive system of advising is in place to ensure that student following appropriate pathways etc. Moreover, there is an extensive and varied system of formative and summative assessments across modules, which provide opportunities for student progress to be monitored and staff feedback received.

Students on the BSc Accounting (and indeed other under- and post-graduate courses) have if necessary access to extensive Pedagogical Support Structure and Processes via the Pedagogical Support Unit, The e-Learning Pedagogical Support Unit and the Technology Enhanced Learning Centre. More generally, the university is well equipped to offer mechanisms to monitor student welfare (including the Centre for Research and Counselling Services).

At module level, a clear set of aims, learning outcomes, teaching methods and reading lists are available to students. Assessment methods are varied and appear to be designed to map onto and assess the extent to which students have achieved learning outcomes. The module content in most cases is closely aligned with requirements stipulated by the external accounting bodies.

Strengths for BSc Accounting
The BSc Accounting appears to offer the students a good grounding in technical and higher order skills pertaining to critical insight and reflections. The course content is comprehensive and the assessment methods appropriate. The advising and learning support structures at faculty / university level are particularly impressive and certainly worthy of note.

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.

Areas of improvement and recommendations
It appears that in an effort to ensure that the course makes a great deal of effort to conform to expectations set by external accounting bodies and potential employers. While this is to be commended – the course team could give consideration to providing students with more exposure to academic research appearing in top quality international journals.

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

Sub-area		*Non-compliant/* *Partially Compliant/Compliant*		
		BSc Accounting	[Title 2]	[Title 3]
2.1	Process of teaching and learning and student-centred teaching methodology	Compliant	Choose answer	Choose answer
2.2	Practical training	Compliant	Choose answer	Choose answer
2.3	Student assessment	Compliant	Choose answer	Choose answer

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.*
- *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.*

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- *The allocation of teaching hours compared to the time for research activity is appropriate.*

You may also consider the following questions:

- *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.

Findings for BSc Accounting

The BSc in Accounting is serviced by the Department of Accounting, Finance and Economics within the Business School of the University of Nicosia.

The department consists of approximately 25 members of staff. During the online site visit, the committee had the opportunity to meet with many of these, and talk about their experiences.

The members of the department are competent and the teaching staff qualifications are adequate to achieve the learning objectives and intended learning outcomes of the programme. There is a good variety of Ph.D qualified (doctoral) staff, but also staff who hold Certified or Chartered Accounting Status (e.g ACCA, CMA).

Recognised visiting staff participate in teaching in the study programme. Law modules are being taught by dedicated part-time legal staff, tax modules are being taught by tax staff, and quantitative modules are being taught by staff specialising in statistics and econometrics. This ensures quality and sustainability in the teaching and learning.

The program takes into account innovation in teaching methods and the use of new technologies is encouraged. The university has a pedagogical support unit, which offers professional development workshops, and e-learning workshops. The department also benefits from the expertise of expert faculty from the School of Education.

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The Pedagogical Support Unit also offers an opportunity to achieve a Teaching Certificate, which involves peer observation of teaching, and a reflection of best practices in teaching.

The number of teaching staff is adequate to support the programme of study. There is a variety of staff status (rank, full and part-time) to offer diversity to the students. The visiting staff number does not exceed the number of permanent staff.

Some of the teaching staff collaborate with other staff in the field of teaching and research with other institutions in Cyprus and abroad. Their staff and publications are closely related to the programme courses, and cover a wide variety of fields in accounting, finance, and eonomics.

The structure of the programme relies heavily on the ACCA syllabi, given that the programme is unique in that it offers the full maximum 9 exemptions for ACCA exams. This makes the programme very pratice-orientated at the expense of the research-element in the programme.

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

Strengths for BSc Accounting
The committee found the following aspects of the teaching staff worthy of note:

1. The faculty is knowledgable and competent, and visiting faculty cover the more tangential aspects required for a rounded Accounting degree, such as law, tax, and statistics.
2. There is good mentoring of junior and new staff taking place.
3. There is a good appreciation among staff of the set of skills that graduates in accounting need, including the ability to operate effectively in teams, and to present and communicate arguments in a coherent manner.

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.

Areas of improvement and recommendations for [Title 1]
In the view of the committee, the department could do more to add research-based courses to the programme, without sacrificing any of the ACCA/ICAEW content. At the moment, the programme only offers research-based courses as electives (such as ACCT-470 Special Topics in Accounting, BADM-431 Research Methods in Business and BADM-493 Final Year Project, p. 47). The fact that these courses are optional means that a student could graduate from the program without ever having been exposed to any research-based course.

The committee would recommend that the department considers adding a compulsory research-based course to their programme. It is only then that a synthesis between research and teaching for the students can be meaningfully achieved. Research-active staff are not able to provide

synergy between their research and their teaching if there are no or few opportunities for staff to include research in their teaching.

Areas of improvement and recommendations for [Title 2]
Click or tap here to enter text.

Areas of improvement and recommendations for [Title 3]
Click or tap here to enter text.

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

Sub-area		Non-compliant/ Partially Compliant/Compliant		
			[Title 2]	[Title 3]
3.1	Teaching staff recruitment and development	Compliant	Choose answer	Choose answer
3.2	Teaching staff number and status	Compliant	Choose answer	Choose answer
3.3	Synergies of teaching and research	Partially compliant	Choose answer	Choose answer

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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*

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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.

Findings for BSc Accounting
The committee had the opportunity to speak online with a number of students of the BSc Accounting, who spoke favourably of the programme. We discussed skills required, reasons for studying the programme, opportunities for further study and research, and opportunities for students from disadvantaged backgrounds.

Pre-defined and published regulations regarding student admission are in place and are listed on www.unic.ac.cy/admission-requirements. These include standard English admission requirements (eg TOEFL and IELTS).

Access policies, admission processes and criteria are implemented consistently and in a transparent manner.

There are processes and tools in place to collect, monitor, and act on student information for student progression. All course leaders are required to provide feedback to students to help with their progression.

As part of the internal rules and regulations of the University of Nicosia, each programme including the BSc Accounting undergoes regular periodic review.

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The programme offered by the department is subject to laws and regulations of the University of Nicosia. The University has an internal quality assurance department (outlined on p. 289), which ensures that the quality of the programmes, including the BSc in Accounting, follows norms and standards set out by the European Guidelines and Standards for Quality Assurance. The department itself also has a Quality Assurance committee.

The department relies on central departments at the University of Nicosia to ensure that student recognition on admission is to European standard. Pre-defined and published regulations regarding student certification are also in place as part of the wider administrative and regulatory framework of the University of Nicosia.

The BSc Accounting ensures its programme content is current in part by being tied to the ACCA and ICAEW regulations regarding the content of their professional accountancy syllabi. Both ACCA and ICAEW regularly review the contents of the courses of the BSc Accounting, and exemptions would not be granted if these courses would fail to remain current.

Findings for [Title 2]
Click or tap here to enter text.

Findings for [Title 3]
Click or tap here to enter text.

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

Strengths for BSc Accounting
The committee found the following aspects of the BSc Accounting with respect to students worthy of note:
1. The programme offers students various opportunities for practical application of accounting, including so-called practicums
2. Groupwork is offered to students to ensure essential team-based skills are being practiced and assessed
3. Students who attended the committee session spoke favourably of the programme.

Strengths for [Title 2]
Click or tap here to enter text.

Strengths for [Title 3]
Click or tap here to enter text.

Areas of improvement and recommendations

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

<u>*Areas of improvement and recommendations for*</u> [Title 1]
Click or tap here to enter text.

<u>*Areas of improvement and recommendations for*</u> [Title 2]
Click or tap here to enter text.

<u>*Areas of improvement and recommendations for*</u> [Title 3]
Click or tap here to enter text.

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

Sub-area		Non-compliant/ Partially Compliant/Compliant		
		[Title 1]	[Title 2]	[Title 3]
4.1	Student admission, processes and criteria	Compliant	Choose answer	Choose answer
4.2	Student progression	Compliant	Choose answer	Choose answer
4.3	Student recognition	Compliant	Choose answer	Choose answer
4.4	Student certification	Compliant	Choose answer	Choose answer

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

- *Adequate and readily accessible teaching and learning resources (teaching and learning environments, materials, aids and equipment) are provided to students and support the achievement of objectives in the study programme.*
- *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 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.

Findings for BSc Accounting
Students studying for the BSc Accounting have adequate and readily accessible teaching and learning resources.

Wider resources are also available as part of the Library of the University of Nicosia. The resources are fit for purpose and resilient in the face of changing student numbers.

Students were able to learn and access resources whilst the COVID-19 pandemic was ongoing, with most if not all teaching taking place online during the pandemic.

This being a virtual event, the committee was not able to physically visit the premises (e.g., the libraries, the study facilities, and the IT infrastructure). It relied instead on helpful videos supplied by the department and University of Nicosia. These videos illustrated the adequacy of the physical premises.

The committee also spoke to the heads of several central University departments, that the programme benefits from in terms of student support.

For student life support (for example, mental health issues), a support network is available at the University level. 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.

Student international mobility is high at the University of Nicosia, with the University fully participating in the Erasmus+ programme.

Findings for [Title 2]
Click or tap here to enter text.

Findings for [Title 3]
Click or tap here to enter text.

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

Strengths for BSc Accounting
The committee noted the following strengths in terms of student support:
1. There is a good support network at central university level for students with mental health issues
2. There is good accommodation for students with special needs (such as alternative assessment methods)

Strengths for [Title 2]

Strengths for [Title 3]

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.

Areas of improvement and recommendations for [Title 1]

Click or tap here to enter text.

Areas of improvement and recommendations for [Title 2]

Click or tap here to enter text.

Areas of improvement and recommendations for [Title 3]

Click or tap here to enter text.

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

Sub-area		*Non-compliant/* *Partially Compliant/Compliant*		
		[Title 1]	[Title 2]	[Title 3]
5.1	Teaching and Learning resources	Compliant	Choose answer	Choose answer
5.2	Physical resources	Compliant	Choose answer	Choose answer
5.3	Human support resources	Compliant	Choose answer	Choose answer
5.4	Student support	Compliant	Choose answer	Choose answer

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6. Additional for doctoral programmes *(ALL ESG)*

Sub-areas

6.1. Selection criteria and requirements
6.2. Proposal and dissertation
6.3. Supervision and committees

6.1 Selection criteria and requirements

Standards

- *Specific criteria that the potential students need to meet for admission in the programme, as well as how the selection procedures are made, are defined.*
- *The following requirements of the doctoral degree programme are analysed and published:*
  - o *the stages of completion*
  - o *the minimum and maximum time of completing the programme*
  - o *the examinations*
  - o *the procedures for supporting and accepting the student's proposal*
  - o *the criteria for obtaining the Ph.D. degree*

6.2 Proposal and dissertation

Standards

- *Specific and clear guidelines for the writing of the proposal and the dissertation are set regarding:*
  - o *the chapters that are contained*
  - o *the system used for the presentation of each chapter, sub-chapters and bibliography*
  - o *the minimum word limit*
  - o *the binding, the cover page and the prologue pages, including the pages supporting the authenticity, originality and importance of the dissertation, as well as the reference to the committee for the final evaluation*
- *There is a plagiarism check system. Information is provided on the detection of plagiarism and the consequences in case of such misconduct.*
- *The process of submitting the dissertation to the university library is set.*

6.3 Supervision and committees

Standards

- *The composition, the procedure and the criteria for the formation of the advisory committee (to whom the doctoral student submits the research proposal) are determined.*
- *The composition, the procedure and the criteria for the formation of the examining committee (to whom the doctoral student defends his/her dissertation), are determined.*
- *The duties of the supervisor-chairperson and the other members of the advisory committee towards the student are determined and include:*
  - *regular meetings*
  - *reports per semester and feedback from supervisors*
  - *support for writing research papers*
  - *participation in conferences*
- *The number of doctoral students that each chairperson supervises at the same time are determined.*

You may also consider the following questions:

- *How is the scientific quality of the PhD thesis ensured?*
- *Is there a link between the doctoral programmes of study and the society? What is the value of the obtained degree outside academia and in the labour market?*
- *Can you please provide us with some dissertation samples?*

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.

Click or tap here to enter text.

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.

Click or tap here to enter text.

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

Sub-areas		*Non-compliant/ Partially Compliant/Compliant*
6.1	Selection criteria and requirements	Choose answer
6.2	Proposal and dissertation	Choose answer
6.3	Supervision and committees	Choose answer

D.   Conclusions and final remarks

Please provide constructive conclusions and final remarks, which may form the basis upon which improvements of the quality of each programme of study under review may be achieved, with emphasis on the correspondence with the EQF.

It is the committees overall impression that the department is doing very well. The department offers a relevant bachelor programme in Accounting as well as a master programme. The bachelor programme has as mentioned in the relevant section above a clear set of overarching learning outcomes (comprising evaluation, analysis and reflection upon accounting concepts and principles; financial statements; financial reporting; management accounting techniques; strategic management accounting techniques; investment, financing, and dividend policy decisions; legal principles relating to business; personal and corporate taxation; audit; governance and management control and international accounting standards) which infuse the various modules.

It is likewise our impression that the teaching staff are competent and that their qualifications are adequate to achieve the learning objectives and intended learning outcomes of the programme. That was also the impression we got talking online with a number of students. They were all very positive about the content of the topics taught and the way they are taught by the faculty. In addition, they mentioned that they have a very good interaction with their teachers. We followed the teaching in one of the courses and our observation confirm the student's impression of a very engaging teaching. In addition, the students mentioned that they have a very good interaction with their teachers.

The committee noticed that there is an apparent lack of compulsory research-based courses in the programme. The purpose of such course(s) is to create a synthesis between research and teaching. Research-active staff are not able to provide synergy between their research and their teaching if there are no or few opportunities for staff to include research in their teaching. The committee therefore recommends the department to look into how research can be integrated in the compulsory part of the programme.

The access to policies, admission processes and criteria are implemented consistently and in a transparent manner. There are also processes and tools in place to collect, monitor, and act on student information for student progression. All course leaders are required to provide feedback to students to help with their progression.

Finally, the committee noticed that there is a good support network at central university level for students with mental health issues. In addition, there is good accommodation for students with special needs (such as alternative assessment methods).

E. Signatures of the EEC

Name	Signature
Carsten Rohde	
Hans van der Heijden	
John Wilson	
Andreas Achilleos	
Click to enter Name	
Click to enter Name	

Date: 27.11.2020