



ΕΛΛΗΝΙΚΗ ΔΗΜΟΚΡΑΤΙΑ
HELLENIC REPUBLIC



**Εθνική Αρχή
Ανώτατης Εκπαίδευσης**
Hellenic Authority
for Higher Education

Αριστείδου 1 & Ευριπίδου 2 • 10559 Αθήνα | 1 Aristidou str. & 2 Evripidou str. • 10559 Athens, Greece
T. +30 210 9220 944 • F. +30 210 9220 143 • E. secretariat@ethaae.gr • www.ethaae.gr

Accreditation Report for the Postgraduate Study Programme of:

International Accounting, Auditing and Taxation

**Institution: International Hellenic University
Date: 3 July 2023**



Επιχειρησιακό Πρόγραμμα
Ανάπτυξη Ανθρώπινου Δυναμικού,
Εκπαίδευση και Διά Βίου Μάθηση
Με τη συγχρηματοδότηση της Ελλάδας και της Ευρωπαϊκής Ένωσης



Report of the Panel appointed by the HAHE to undertake the review of the Postgraduate Study Programme of **International Accounting, Auditing and Taxation** of the **International Hellenic University** for the purposes of granting accreditation.

TABLE OF CONTENTS

Part A: Background and Context of the Review	4
I. The External Evaluation & Accreditation Panel	4
II. Review Procedure and Documentation	5
III. Postgraduate Study Programme Profile	7
Part B: Compliance with the Principles	8
PRINCIPLE 1: QUALITY ASSURANCE POLICY AND QUALITY GOAL SETTING FOR THE POSTGRADUATE STUDY PROGRAMMES OF THE INSTITUTION AND THE ACADEMIC UNIT	8
PRINCIPLE 2: DESIGN AND APPROVAL OF POSTGRADUATE STUDY PROGRAMMES	11
PRINCIPLE 3: STUDENT-CENTRED LEARNING, TEACHING, AND ASSESSMENT	15
PRINCIPLE 4: STUDENT ADMISSION, PROGRESSION, RECOGNITION OF POSTGRADUATE STUDIES, AND CERTIFICATION	19
PRINCIPLE 5: TEACHING STAFF OF POSTGRADUATE STUDY PROGRAMMES	21
PRINCIPLE 6: LEARNING RESOURCES AND STUDENT SUPPORT	24
PRINCIPLE 7: INFORMATION MANAGEMENT	27
PRINCIPLE 9: ON-GOING MONITORING AND PERIODIC INTERNAL EVALUATION OF POSTGRADUATE STUDY PROGRAMMES	32
PRINCIPLE 10: REGULAR EXTERNAL EVALUATION OF POSTGRADUATE STUDY PROGRAMMES	35
Part C: Conclusions	37
I. Features of Good Practice	37
II. Areas of Weakness	37
III. Recommendations for Follow-up Actions.....	37
IV. Summary & Overall Assessment	38

PART A: BACKGROUND AND CONTEXT OF THE REVIEW

I. The External Evaluation & Accreditation Panel

The Panel responsible for the Accreditation Review of the postgraduate study programme of **International Accounting, Auditing and Taxation** of the **International Hellenic University** comprised the following four (4) members, drawn from the HAHE Register, in accordance with Laws 4009/2011 & 4653/2020:

- 1. Prof. Konstantinos Serfes (Chair)**
Professor, Drexel University, Philadelphia, USA
- 2. Prof. Yiannis Anagnostopoulos**
Associate Professor, Royal Holloway University, London, UK
- 3. Prof. Kostas Giannopoulos**
Professor, Neapolis University, Pafos, Cyprus
- 4. Mrs. Konstantina Thodi**
Student, University of Western Macedonia, Greece

II. Review Procedure and Documentation

On **Monday, June 26, 2023**, the EEAP was informed, via Zoom meeting, by HAHE's Director General, Dr. Christina Besta, on HAHE's mission, standards, and guidelines of the accreditation process.

On **Wednesday, June 28, 2023**, the EEAP held a private debriefing meeting to discuss logistics in association with virtual visits and the allocation of various tasks.

On **Wednesday, June 28, 2023**, the EEAP participated in 3 teleconferences with:

- 1) Prof. Stergios Leventis, Director of PSP International Accounting, Auditing and Taxation, Associate Prof. Korina Katsaliaki, Deputy Head of the Department of Humanities, Social Sciences and Economics, Lecturer and Fragiskos Archontakis, OMEA member of the Dept. of Humanities, Social Sciences and Economics. They offered an overview of the PSP (history, academic profile, current status, strengths, and possible areas of concern).
- 2) Ioannis Giovanakis, Head of the Secretariat of the Dept. of Humanities, Social Sciences and Economics, Angeliki Chalkia, Programme Manager PSP International Accounting, Auditing and Financial Management, Efthymia Mavridou, Course Officer PSP International Accounting, Auditing and Financial Management, Elisavet Makridou, Library staff, IHU/Thermi, and Evangelos Banos, IT staff of IHU/Thermi. They offered an on-line tour of the classrooms, lecture halls, libraries laboratories, and other facilities related to the PSP.
- 3) The EEAP Co-Panellists met to debrief on the information gathered during the day and to compare and contrast notes.

On **Thursday, June 29, 2023**, the EEAP participated in 6 teleconferences with:

- 1) Teaching staff of the PSP: Dr Fragiskos Archontakis, Lecturer, IHU/Thermi, Dr Antonis Chantziaras, Academic scholar, IHU/Thermi, Dr Apostolos Dasilas, Associate Prof., University of Macedonia (Visiting staff), Dr Christos Grose, Assistant Prof., IHU (Visiting staff), Dr Kleopatra Koulidikou, Centre for Research & Technology Hellas (CERTH), Institute of Applied Biosciences (Visiting staff), Dr Andreas Koutoupis, Professor, University of Thessaly (Visiting staff), Dr Stergios Leventis, Professor, IHU/Thermi, Mr Thomas Paramythas, Head of TAX Department at Lidl Hellas (Visiting staff), Dr Alexandros Sikalidis, Deputy Chairman, Hellenic Accounting and Auditing Standards Oversight Board (ELTE) (Visiting staff). They informed the EEAP Members about professional development opportunities, mobility, workload, student evaluations; competence and adequacy of the teaching staff to ensure learning outcomes; link between teaching and research; teaching staff's involvement in applied research, projects and research activities directly related to the programme; and identify possible areas of weakness.

- 2) Four current students of the PSP. The EEAP Members discussed with the students openly and freely. They were informed about satisfaction from study experience, the adequacy of facilities, student input in quality assurance, and priority issues concerning student life and welfare.
- 3) Six recent graduates of the PSP. The EEAP had the opportunity to discuss their experiences of studying at the PSP and how it helped them with their career paths.
- 4) Five employers and social partners of the PSP. We discussed the relations of the PSP with external stakeholders.
- 5) Private debriefing meeting among the EEAP Members to primarily discuss findings up to that point and prepare an oral report.
- 6) A “closure meeting” with: Prof. Stergios Leventis, Director of PSP International Accounting, Auditing and Financial Management, Assoc. Prof. Korina Katsaliaki, Deputy Head of the Department of Humanities, Social Sciences and Economics, Lecturer Fragiskos Archontakis, OMEA member of the Department of Humanities, Social Sciences and Economics and Mrs. Maria Tsantouka, MODIP Staff. The EEAP offered a short list of findings / preliminary suggestions for possible future improvements and in turn it brainstormed with all present on various responses.

From **July 1 to July 3, 2023**, the EEAP worked privately on drafting its Report.

The International Hellenic University (IHU) and the Hellenic Authority for Higher Education (HAHE) provided the External Evaluation and Accreditation Panel (EEAP) members two sets of documents. Specifically, HAHE provided the Quality indicators, the Accreditation guidelines and standards, the mapping grid assessment guide and the Report template. The University provided the Panel members a number of files on the programme’s structure, internal quality assurance procedures, as well as details on the development of the new programme in relation to the pre-existing one.

The evaluation procedure was well structured and comprehensive, thus enabling the EEAP members to form a good picture of the programme, the department and university, its present status as well as its future prospective.

III. Postgraduate Study Programme Profile

The MSc in International Accounting, Auditing and Taxation Programme (*former MSc in International Accounting, Auditing and Financial Management*), henceforth PSP, is being offered by the School of Humanities, Social Sciences and Economics of the University Center of International Programmes of Studies of the International Hellenic University (IHU). The new up-to-date programme with revised curriculum has been developed by experts with experience in international accounting, auditing, and taxation in both academia and industry. The MSc combines accounting and auditing knowledge with expertise in taxation, which helps students gain the necessary knowledge of the international accounting, auditing and taxation environment. The courses are taught exclusively in English.

The PSP requires ninety (90) European Credit Credits (ECTS), which are accumulated through the participation of postgraduate students in all the activities of the programme. The PSP comprises two (2) semesters of courses and one (1) semester for the preparation of the Master's thesis, if full-time. Courses may be taught with simultaneous physical presence of students and lecturers (face-to-face) or by means of distance synchronous and/or asynchronous teaching (without compulsory simultaneous physical presence of students and lecturers), which may account for up to 40% of all teaching, or hybrid with flexible forms of learning, using both face-to-face training and the use of information and communication technologies, but also distance learning as a complement.

The PSP aims to broaden the knowledge base of the students it attracts and therefore to expand the base of prospective students. In particular, it aspires to attract, in addition to economists and lawyers with an interest in taxation and auditing. At the same time, it will continue to accept students with previous studies in finance, accounting, and business administration. It will also be less restrictive in admitting students from humanities programmes.

At the time of the visit, the PSP had 14 academic faculty, 5 of which were affiliated with the IHU, and the rest were from other institutions. The number of admitted students each year, in the recent years, was about 10-15.

PART B: COMPLIANCE WITH THE PRINCIPLES

PRINCIPLE 1: QUALITY ASSURANCE POLICY AND QUALITY GOAL SETTING FOR THE POSTGRADUATE STUDY PROGRAMMES OF THE INSTITUTION AND THE ACADEMIC UNIT

INSTITUTIONS SHOULD APPLY A QUALITY ASSURANCE POLICY AS PART OF THEIR STRATEGIC MANAGEMENT. THIS POLICY SHOULD EXPAND AND BE AIMED (WITH THE COLLABORATION OF EXTERNAL STAKEHOLDERS) AT THE POSTGRADUATE STUDY PROGRAMMES OF THE INSTITUTION AND THE ACADEMIC UNIT. THIS POLICY SHOULD BE PUBLISHED AND IMPLEMENTED BY ALL STAKEHOLDERS.

The quality assurance policy of the academic unit should be in line with the quality assurance policy of the Institution and must be formulated in the form of a public statement, which is implemented by all stakeholders. It focuses on the achievement of special goals related to the quality assurance of the study programmes offered by the academic unit.

Indicatively, the quality policy statement of the academic unit includes its commitment to implement a quality policy that will promote the academic profile and orientation of the postgraduate study programme (PSP), its purpose and field of study; it will realise the programme's goals and it will determine the means and ways for attaining them; it will implement appropriate quality procedures, aiming at the programme's improvement.

In particular, in order to implement this policy, the academic unit commits itself to put into practice quality procedures that will demonstrate:

- a) the suitability of the structure and organisation of postgraduate study programmes*
- b) the pursuit of learning outcomes and qualifications in accordance with the European and National Qualifications Framework for Higher Education - level 7*
- c) the promotion of the quality and effectiveness of teaching at the PSP*
- d) the appropriateness of the qualifications of the teaching staff for the PSP*
- e) the drafting, implementation, and review of specific annual quality goals for the improvement of the PSP*
- f) the level of demand for the graduates' qualifications in the labour market*
- g) the quality of support services, such as the administrative services, the libraries and the student welfare office for the PSP*
- h) the efficient utilisation of the financial resources of the PSP that may be drawn from tuition fees*
- i) the conduct of an annual review and audit of the quality assurance system of the PSP through the cooperation of the Internal Evaluation Group (IEG) with the Institution's Quality Assurance Unit (QAU)*

Documentation

- *Quality Assurance Policy of the PSP*
- *Quality goal setting of the PSP*

Study Programme Compliance

I. Findings

The PSP applies a quality assurance policy that promotes the academic character and orientation of the programme, promotes its purpose and subject matter, implements the objectives that have been set forth, defines the means and ways of achieving them and applies the indicated quality procedures, with the ultimate aim of continuous improvement.

In particular, the PSP was launched for the first time during the academic year 2014-2015 (Government Gazette 2120/1-8-2014). At its inception, it was designed to provide innovative interdisciplinary postgraduate education in accounting, auditing and finance. In particular, the programme was designed taking into account the internationalised accounting and auditing environment with its unlimited career opportunities and the constant need for smart, competent and operationally flexible executives. In this context, it has become one of the most attractive options for postgraduate studies for students with an aptitude for quantitative and accounting methods. In addition, the combination of knowledge of accounting and auditing with that of finance provided the necessary knowledge of the international financial environment in which businesses operate.

The EEAP has thoroughly assessed the documents provided by the HAHE as well as the University, specifically the presentation of the PSP, the strategic planning as far as the development of the programme is concerned, as well as the prospects for graduates, the needs of the Department in recruiting additional academic faculty, the structure of the programme and the feasibility and sustainability study.

II. Analysis

The EEAP has determined that as far as the academic profile is concerned the current faculty are well qualified, yet hiring of additional faculty is a necessity. This will enable them to achieve the mission of the department and the university.

As far as the strategy of the institution in achieving its academic development, again it will depend on the growth of the PSP in terms of attracting more students. The EEAP feels that a key differentiating factor of the PSP vis-à-vis other similar programmes is that it is delivered in English. The faculty of the PSP should build more on this. Specifically,

- the number of conferences faculty participate is low,
- the ratio of permanent to visiting faculty teaching in the PSP is low,
- the number of Erasmus students, incoming and outgoing, is low.

The current number of admitted students, approximately 10-15 per year, is on the low end and raises some concerns about the feasibility and financial sustainability of the PSP. The EEAP was informed during the meetings that the trend is upward and the teaching faculty of the PSP believe that the number of incoming students will increase soon.

III. Conclusions

The PSP confers a high-quality degree in accounting, taxation and auditing. It is a degree that connects theory with practice, and it is highly valued and appreciated by both students and employers. The courses are taught in English which is a key differentiating factor. The faculty are well-qualified, although more emphasis should be put on their continuous professional development. However, the external faculty who teach in the PSP outnumber the permanent faculty. The current and past students possess all the relevant skills and are eager to learn and advance professionally. The PSP has implemented a satisfactory Quality Assurance Policy, but

it should work harder in communicating it with all the involved parties and increase student participation in the faculty evaluations.

Panel Judgement

Principle 1: Quality assurance policy and quality goal setting for the postgraduate study programmes of the institution and the academic unit	
Fully compliant	X
Substantially compliant	
Partially compliant	
Non-compliant	

Panel Recommendations

- **R1.1.** The number of incoming students must increase to reach a “healthy” and financially sustainable level. Advertising the PSP through a diverse number of media should help. You should also enhance the webpage so that prospective students can easily access more information about the PSP. For example, there are no links, with few exceptions, to faculty CVs or personal webpages on the PSP webpage.
- **R1.2.** Quality Assurance Policy should be easily accessible on the PSP’s webpage.
- **R1.3.** The research productivity of the faculty is at a good level, with a degree of heterogeneity across faculty. Despite this and given that publications at highly ranked academic journals is very important for the international visibility and ranking of the Department and the PSP, the EEAP members would like to encourage the faculty to put more emphasis on participating at high quality conferences and on high quality publications, e.g., ABS list, EIGENFACTOR.org.

PRINCIPLE 2: DESIGN AND APPROVAL OF POSTGRADUATE STUDY PROGRAMMES

INSTITUTIONS SHOULD DEVELOP THEIR POSTGRADUATE STUDY PROGRAMMES FOLLOWING A DEFINED WRITTEN PROCESS WHICH WILL INVOLVE THE PARTICIPANTS, INFORMATION SOURCES AND THE APPROVAL COMMITTEES FOR THE POSTGRADUATE STUDY PROGRAMMES. THE OBJECTIVES, THE EXPECTED LEARNING OUTCOMES AND THE EMPLOYMENT PROSPECTS ARE SET OUT IN THE PROGRAMME DESIGN. DURING THE IMPLEMENTATION OF THE POSTGRADUATE STUDY PROGRAMMES, THE DEGREE OF ACHIEVEMENT OF THE LEARNING OUTCOMES SHOULD BE ASSESSED. THE ABOVE DETAILS, AS WELL AS INFORMATION ON THE PROGRAMME'S STRUCTURE ARE PUBLISHED IN THE STUDENT GUIDE.

The academic units develop their postgraduate study programmes following a well-defined procedure. The academic profile and orientation of the programme, the research character, the scientific objectives, the specific subject areas, and specialisations are described at this stage.

The structure, content and organisation of courses and teaching methods should be oriented towards deepening knowledge and acquiring the corresponding skills to apply the said knowledge (e.g. course on research methodology, participation in research projects, thesis with a research component).

The expected learning outcomes must be determined based on the European and National Qualifications Framework (EQF, NQF), and the Dublin Descriptors for level 7. During the implementation of the programme, the degree of achievement of the expected learning outcomes and the feedback of the learning process must be assessed with the appropriate tools. For each learning outcome that is designed and made public, it is necessary that its evaluation criteria are also designed and made public.

In addition, the design of PSP must consider:

- *the Institutional strategy*
- *the active involvement of students*
- *the experience of external stakeholders from the labour market*
- *the anticipated student workload according to the European Credit Transfer and Accumulation System (ECTS) for level 7*
- *the option of providing work experience to students*
- *the linking of teaching and research*
- *the relevant regulatory framework and the official procedure for the approval of the PSP by the Institution*

The procedure of approval or revision of the programmes provides for the verification of compliance with the basic requirements of the Standards by the Institution's Quality Assurance Unit (QAU).

Documentation

- *Senate decision for the establishment of the PSP*
- *PSP curriculum structure: courses, course categories, ECTS awarded, expected learning outcomes according to the EQF, internship, mobility opportunities*
- *Labour market data regarding the employment of graduates, international experience in a relevant scientific field*
- *PSP Student Guide*
- *Course and thesis outlines*
- *Teaching staff (name list including of areas of specialisation, its relation to the courses taught, employment relationship, and teaching assignment in hours as well as other teaching commitments in hours)*

Study Programme Compliance

I. Findings

The study programme has been designed considering the broader aims and objectives of the University in conjunction with feedback from faculty members and the student body. The process is enriched by incorporating feedback from market professional bodies, such as the association of professional auditors. The process is comprehensive and seems to be working. The curriculum could be enhanced further when more faculty is appointed.

Students are asked to give their opinion on all courses, core and elective, taught in the program. There is extensive use of online access to course material via e-class. Programme evaluation and changes undergo a structured and established process, with views captured from both staff and students throughout the process.

Since the delivery of the course is hybrid and the final examination is done remotely (online) EEAP feels that they do not arise any student mitigated circumstances (e.g., illness) as well as continuous circumstances such as learning disabilities.

However, the remote method of assessment raises issues about the integrity of the examinations (αδιάβλητες εξετάσεις). It was reported to the EEAP that exams are invigilated through the zoom platform. However, this virtual class and the lack of filtering of student scripts (answers) through a plagiarism software cannot assure the integrity of the examination.

The programme offers limited opportunity for students to undertake practical work experience. This, though not bearing any ECTS, seems to be in demand by students. During our meeting with graduates and market representatives the view was expressed that offering internships should be expanded to encompass a larger percentage of the student cohort. This is something that this Panel feels should be pursued, subject to the constraints that such a policy entails.

The e-class platform provides students with access to the programme course material and associated information. The information available to students allows them to make informed decisions on course selection and preparations. The information is updated for courses and lectures as needed, to ensure that students can properly prepare for class. For course curriculum evolution and delivery, all programme courses are regularly commented on by students on their academic content, delivery and examination formats.

II. Analysis

The program was recently amended to add more courses in accounting and taxation. As a result, the present curriculum consists of core courses in finance, accounting, auditing and taxation. The addition of accounting and auditing courses offers better employment

opportunities for the graduates. The rich list of electives offers students wide choice of specialisation.

Evidence of flexibility and adaptability of the programme is also evidenced through the revisions of the programme, such as introduction of courses covering relevant accounting software.

Feedback from the Partners and Employers was also useful as it highlighted that the curriculum is attuned to the needs and requirements of market practice. Overall, the programme is balanced between theory and practice and maintains a practical and applied focus, at the same time.

The participation of external stakeholders in particular industrial engagement in the designing of the program can be further expanded. The involvement of PG students is also sparse.

There is an informal procedure in place for incorporating feedback in the designing of the program, from current students, graduates, employers and other stakeholders. Although this is noted in the report, some elements of the process need to be strengthened. In particular, feedback from graduates and market practice seems to be incorporated into the programme through ad-hoc channels (word of mouth, informal contacts etc.). The EEAP feels that this should be done at a formal level.

III. Conclusions

Overall, the quality monitoring by the institution appears to be satisfactory. However, it is not always clear how the Key Performance Indicators (KPI) are set and how the goals are measured, and the criteria set by the institution. An example here is that there is not a clear mechanism to calculate the workload of each faculty member. The breakdown of the workload into teaching, administration and research would have enabled this Committee to assess better the research output, within the statutory working time.

Panel Judgement

Principle 2: Design and approval of postgraduate study programmes	
Fully compliant	X
Substantially compliant	
Partially compliant	
Non-compliant	

Panel Recommendations

R2.1 Set-up formal procedures for embedding feedback from students, graduates and other stakeholders into the curriculum.

R2.2 Draw KPIs and appropriately map them to the goals of the Institution.

R2.3. Industrial stakeholders are further involved in establishing goals for quality assurance.

PRINCIPLE 3: STUDENT-CENTRED LEARNING, TEACHING, AND ASSESSMENT

INSTITUTIONS SHOULD ENSURE THAT POSTGRADUATE STUDY PROGRAMMES PROVIDE THE NECESSARY CONDITIONS TO ENCOURAGE STUDENTS TO TAKE AN ACTIVE ROLE IN THE LEARNING PROCESS. THE ASSESSMENT METHODS SHOULD REFLECT THIS APPROACH.

Student-centred learning and teaching plays an important role in enhancing students' motivation, their self-evaluation, and their active participation in the learning process. The above entail continuous consideration of the programme's delivery and the assessment of the related outcomes.

The student-centred learning and teaching process

- *respects and attends to the diversity of students and their needs by adopting flexible learning paths*
- *considers and uses different modes of delivery, where appropriate*
- *flexibly uses a variety of pedagogical methods*
- *regularly evaluates and adjusts the modes of delivery and pedagogical methods aiming at improvement*
- *regularly evaluates the quality and effectiveness of teaching, as documented especially through student surveys*
- *strengthens the student's sense of autonomy, while ensuring adequate guidance and support from the teaching staff*
- *promotes mutual respect in the student-teacher relationship*
- *applies appropriate procedures for dealing with the students' complaints*
- *provides counselling and guidance for the preparation of the thesis*

In addition

- *The academic staff are familiar with the existing examination system and methods and are supported in developing their own skills in this field.*
- *The assessment criteria and methods are published in advance. The 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.*
- *Student assessment is conducted by more than one examiner, where possible.*
- *Assessment is consistent, fairly applied to all students and conducted in accordance with the stated procedures.*
- *A formal procedure for student appeals is in place.*
- *The function of the academic advisor runs smoothly.*

Documentation

- *Sample of a fully completed questionnaire for the evaluation of the PSP by the students*
- *Regulations for dealing with students' complaints and appeals*
- *Regulation for the function of academic advisor*
- *Reference to the teaching modes and assessment methods*

Study Programme Compliance

I. Findings

A variety of teaching methods is applied such as group and individual assignments, case studies, video viewing, lectures by professional experts on the field of Accounting and Auditing.

All study material is uploaded in eLearning platform and students have remote access. They are also enabled with remote access to courses conducted in the labs by using R-lab application.

The PSP is taught in English and courses are delivered by conventional method, face-to-face, and there is a live streaming of the lecture.

There is a very small number of faculty members delivering a minority share of the courses of the program. The rest is delivered by adjunct faculty or other external collaborators.

The e-Learn and Zoom platforms are used for asynchronous and synchronous e-learning education. The PSP possesses classrooms with the necessary equipment, application licenses for zoom and Rlab application for remote lab courses. The integrated tele-education system is fully supported in English language.

There is a Student Handbook where the course regulations are described, as well as there is the outline of the individual courses offered in the PSP.

The final assessment of the postgraduate students, in the individual courses of the programme, is conducted through written and/or oral examinations, in person or by distance, written assignments or a combination of the above. Assessment for all courses of the PSP is conducted with final exams weighting 70% of the final grade, while the remaining 30% is assessed by other pieces of course work.

Students' evaluation of the PSP takes place at the end of each semester with online questionnaires. The results of the survey are communicated to faculty under the responsibility of the Director of PSP.

A Student Complaint and Appeal procedure is applied. Students can submit concerns and complains in the statutory Representatives' Meeting between faculty and students' representatives. Moreover, the institution of Students' Advocate operates in Thessaloniki campus.

Academic mentoring has been established in order to provide students with advice on a range of academic matters. Academic Advisor's duties are assigned to faculty members by the Department Assembly.

II. Analysis

The Director of the PSP informed the panel that plagiarism check is at the course instructor's discretion.

Based on various documents that were given to the EEAP, it appears that e-learning teaching is adequately supported by the available equipment of the Department and the upgrade of audiovisual equipment in the central Amphitheatre of the Campus is in progression. The University is equipped with Optical Fibers and Wi-fi to address the requirements of distance learning adequately.

Teaching and learning methods applied for the PSP utilize the possibilities of technology. The PSP through the student-centred education encourages independent and self-motivated learning, problem-solving ability and some of the knowledge and skills which are commonly sought after for employers in many fields.

Final exam is conducted remotely, and submission is carried online through the E-learning platform (this constitutes the submission receipt). Supervision during the exams takes place via zoom with open cameras and microphones and limited participation (up to 10 students). The University is equipped with Optical Fibers and Wi-fi to address the requirements of distance learning adequately.

Students reported to EEAP that they did not need to follow the complaints procedure because issues that arose were usually resolved by individual faculty in charge. Mutual respect and cooperation tend to be a norm and the EEAP confirmed from students interviews their active participation in lessons and the urge from the faculty to dialogue.

III. Conclusions

The flexible learning paths adopted by the PSP motivate postgraduate students for the development of soft skills that the labour market demands. Teaching methods applied promote interaction among faculty members and students, based on mutual respect. Assessment criteria are published in advance. Conducting examinations by distance requires that appropriate and necessary provisions have to be adopted to ensure the reliability and the integrity of the process. The EEAP considers that a student-centred approach in teaching is applied.

Panel Judgement

Principle 3: Student-centred learning, teaching, and assessment	
Fully compliant	
Substantially compliant	X
Partially compliant	
Non-compliant	

Panel Recommendations

R3.1 In order to ensure the integrity of the examinations and papers, the EEAP proposes that in addition to the actions implemented by the PSP, extra measures should be taken: a procedure for checking papers for plagiarism through reliable applications e.g., Turnitin, to be made compulsory for all courses.

R3.2 A Declaration of Academic Integrity and student's consensus to the recording of the examination should be applied before distance exam is conducted for all courses.

R3.3 Requirement for special technological equipment for the evaluation process, should be announced in the notice issued each year for the submission of applications by candidates wishing to enrol in the PSP.

R3.4 The University should increase the number of contact hours delivered by permanent faculty.

PRINCIPLE 4: STUDENT ADMISSION, PROGRESSION, RECOGNITION OF POSTGRADUATE STUDIES, AND CERTIFICATION.

INSTITUTIONS SHOULD DEVELOP AND APPLY PUBLISHED REGULATIONS COVERING ALL ASPECTS AND PHASES OF STUDIES (ADMISSION, PROGRESSION, THESIS DRAFTING, RECOGNITION AND CERTIFICATION).

All the issues from the beginning to the end of studies should be governed by the internal regulations of the academic units. Indicatively:

- *the student admission procedures and the required supporting documents*
- *student rights and obligations, and monitoring of student progression*
- *internship issues, if applicable, and granting of scholarships*
- *the procedures and terms for the drafting of assignments and the thesis*
- *the procedure of award and recognition of degrees, the duration of studies, the conditions for progression and for the assurance of the progress of students in their studies*
- *the terms and conditions for enhancing student mobility*

All the above must be made public in the context of the Student Guide.

Documentation

- *Internal regulation for the operation of the Postgraduate Study Programme*
- *Research Ethics Regulation*
- *Regulation of studies, internship, mobility, and student assignments*
- *Degree certificate template*

Study Programme Compliance

I. Findings

The Internal Operating Regulations of the PSP specifies all issues from the beginning to the end of the studies. Regulations and procedures are also included in Student Handbook.

There is an orientation day at the beginning of the academic year to welcome students and provide them with all the necessary information about the curriculum, policies, and responsibilities.

Requirements for the Dissertation are included in Internal Regulation of the PSP and also in Student Handbook.

Students attend a research methodology seminar in order to be informed about the quality requirements for the implementation of the Thesis.

Students from abroad attend the PSP due to the teaching being in English. In addition, the number of Erasmus students, incoming and outgoing, is low.

Printed diploma along with the supplement issued in the Greek and English language is given to graduates at no cost. The recognition of credits is based on the established European principles.

The ECTS is applied in detail across the curriculum included in Student Handbook. A Code of Research Ethics is in place.

The graduates are eligible for exception accreditations of the ACCA Qualification from papers F1-F4, applicable until 31st December 2024.

II. Analysis

The EEAP was provided with a well-organized Student Guide for the PSP but could not trace it on the web site.

Students interviewed confirmed Supervisor guidance and instructions for the successful completion of Dissertation.

The EEAP was informed by faculty and students that exclusive seminars and career days are organised up to 3 times per year and students have the opportunity to be interviewed by prospective employers and distribute their CVs to them. The Career Office of the Department actively engage students in pursuing their career aspirations.

III. Conclusions

Support of the incoming students is satisfactory. Internal regulations are not properly published on the website. The EEAP concludes that the PSP address the needs of the students adequately.

Panel Judgement

Principle 4: Student admission, progression, recognition of postgraduate studies and certification	
Fully compliant	X
Substantially compliant	
Partially compliant	
Non-compliant	

Panel Recommendations

R4.1 The Student Guide should be posted in the official web site of the PSP.

R4.2 Student mobility programmes should be given better attention.

PRINCIPLE 5: TEACHING STAFF OF POSTGRADUATE STUDY PROGRAMMES

INSTITUTIONS SHOULD ASSURE THEMSELVES OF THE LEVEL OF KNOWLEDGE AND SKILLS OF THEIR TEACHING STAFF, AND APPLY FAIR AND TRANSPARENT PROCESSES FOR THEIR RECRUITMENT, TRAINING AND FURTHER DEVELOPMENT.

The Institution should attend to the adequacy of the teaching staff of the academic unit teaching at the PSP, the appropriate staff-student ratio, the appropriate staff categories, the appropriate subject areas, the fair and objective recruitment process, the high research performance, the training - development, the staff development policy (including participation in mobility schemes, conferences, and educational leaves-as mandated by law).

More specifically, the academic unit should set up and follow clear, transparent and fair processes for the recruitment of properly qualified staff for the PSP and offer them conditions of employment that recognise the importance of teaching and research; offer opportunities and promote the professional development of the teaching staff; encourage scholarly activity to strengthen the link between education and research; encourage innovation in teaching methods and the use of new technologies; promote the increase of the volume and quality of the research output within the academic unit; follow quality assurance processes for all staff (with respect to attendance requirements, performance, self-assessment, training, etc.); develop policies to attract highly qualified academic staff.

Documentation

- *Procedures and criteria for teaching staff recruitment*
- *Employment regulations or contracts, and obligations of the teaching staff*
- *Policy for staff support and development*
- *Individual performance of the teaching staff in scientific-research and teaching work, based on internationally recognised systems of scientific evaluation (e.g. Google Scholar, Scopus, etc.)*
- *List of teaching staff including subject areas, employment relationship, Institution of origin, Department of origin*

Study Programme Compliance

I. Findings

Election of new Faculty members is performed transparently and according to standards recommended by the Hellenic Republic and in compliance with the European Principles. The Department encourages Faculty to participate in professional conferences. Despite limited governmental funds available, the Department has developed and supports computer laboratories.

Some faculty members have significant administrative work. Having a rigid policy of teaching loads, is not conducive to creating an effective and productive research environment and puts pressure on research-active faculty members to work more than what is statutory required.

II. Analysis

There is heterogeneity across permanent faculty in terms of their publication records. Some faculty have a strong record, while others have a more modest record.

As a result, a merit-based system that measures the contributions of faculty members---both

quantitatively and qualitatively---is imperative to exploit the human capital of the department more efficiently. Faculty members who are more productive in research should be incentivized towards this aspect (e.g., participation in conferences, course releases), while peers that are more productive in teaching and service should focus on these areas.

However, the EEAP in assessing the research output of the department needs first to have documented evidence of the weight the research element in the workload of each faculty member has.

Faculty members, in order to fill the minimum teaching hours per years, required by the national laws, have to deliver course in other programs too.

III. Conclusions

The department could have more potential to excel in all three areas of teaching, research and service, and the addition of new faculty and staff members will significantly help toward this direction. The contributions of younger faculty in research are noted and should be further supported. The department could more efficiently manage its human capital by establishing a system that measures the performance of each faculty member and allows them to focus in the areas they can contribute more, within the legal working time limits.

Additionally, the department should keep record of the workload of each faculty member to ensure that the designated responsibilities and expectations are realistic within the statutory working time.

Panel Judgement

Principle 5: Teaching staff of postgraduate study programmes	
Fully compliant	
Substantially compliant	X
Partially compliant	
Non-compliant	

Panel Recommendations

R5.1 The University must adopt a working hours' policy, which is mandatory under the Laws of the Union – see decision of the Court of Justice in case C-61/19, that breaks down the workload and explicitly allocates sufficient time for research.

R5.2 The department should create a merit-based system that accounts for the contributions of faculty in the areas of teaching, research, and administrative tasks, and includes both quantitative and qualitative criteria. This system should be used to allocate resources and manage the human capital of the department.

R5.3 As part of this merit system, the department should decide on a list of target-journals and quantify their quality in accordance with their impact factors and their relevance to the area of study.

R5.4 The department should provide incentives (e.g., funding, course releases) to research-active faculty, especially at the early stages of their careers.

PRINCIPLE 6: LEARNING RESOURCES AND STUDENT SUPPORT

INSTITUTIONS SHOULD HAVE ADEQUATE FUNDING TO COVER THE TEACHING AND LEARNING NEEDS OF THE POSTGRADUATE STUDY PROGRAMME. THEY SHOULD –ON THE ONE HAND- PROVIDE SATISFACTORY INFRASTRUCTURE AND SERVICES FOR LEARNING AND STUDENT SUPPORT, AND – ON THE OTHER HAND- FACILITATE DIRECT ACCESS TO THEM BY ESTABLISHING INTERNAL RULES TO THIS END (E.G. LECTURE ROOMS, LABORATORIES, LIBRARIES, NETWORKS, NETWORKS, CAREER AND SOCIAL POLICY SERVICES ETC.).

Institutions and their academic units must have sufficient resources and means, on a planned and long-term basis, to support learning and academic activity in general, so as to offer PSP students the best possible level of studies. The above means include facilities such as the necessary general and more specialised libraries and possibilities for access to electronic databases, study rooms, educational and scientific equipment, IT and communication services, support and counselling services.

When allocating the available resources, the needs of all students must be taken into consideration (e.g. whether they are full-time or part-time students, employed students, students with disabilities), in addition to the shift towards student-centred learning and the adoption of flexible modes of learning and teaching. Support activities and facilities may be organised in various ways, depending on the institutional context. However, the internal quality assurance proves -on the one hand- the quantity and quality of the available facilities and services, and -on the other hand- that students are aware of all available services.

In delivering support services, the role of support and administration staff is crucial and therefore this segment of staff needs to be qualified and have opportunities to develop its competences.

Documentation

- *Detailed description of the infrastructure and services made available by the Institution to the academic unit for the PSP, to support learning and academic activity (human resources, infrastructure, services, etc.) and the corresponding firm commitment of the Institution to financially cover these infrastructure-services from state or other resources*
- *Administrative support staff of the PSP (job descriptions, qualifications and responsibilities)*
- *Informative / promotional material given to students with reference to the available services*
- *Tuition utilisation plan (if applicable)*

Study Programme Compliance

I. Findings

The EEAP completed a virtual tour of the campus and the facilities of the Department, that included classrooms, laboratories, common areas and faculty offices.

The School has sufficient resources and means on a planned and long-term basis in order to support learning and academic activity in general, in order to provide students of the PSP with the best possible level of study. These diverse resources are, for example, the library and access to electronic databases, study rooms, educational and scientific equipment, IT and IT services, as well as professional support and guidance services.

The allocation and distribution of resources takes into account the needs of all students (e.g., full-time and part-time students, working and international students, students from other

countries, and international students with disabilities) and the strengthening of student-centred learning as well as the adoption of flexible learning and teaching modes. Supporting activities and spaces are organised in different ways depending on the internal institutional framework. Internal quality assurance demonstrates the quantity and quality of the infrastructure and services available, but also that students are aware of the services provided to them.

The Department employs 3 staff members to support administrative tasks and offers a range of digital services to its students, including email accounts, an online learning platform (e-class) and e-secretariat. The digitalization of provided services is in progress.

II. Analysis

The Department does not appear to have immediate needs in infrastructure. Facilities and equipment appear to be well-maintained and updated when needed, with the care of the department's personnel. Students give high scores in the evaluation of the facilities, which is consistent with the view that the infrastructure is suitable and adequate for the teaching process. However, there are some minor maintenance issues, especially during winter months, that could have been addressed more efficiently.

On the campus level, there is an effort to update the facilities aiming to create a more comfortable and efficient environment for students, that would increase traffic and mainly the duration of visits. This effort appears to be initially successful and should be supported and further enhanced.

Given that the PSP is mainly taught online, there are no capacity constraints in terms of lab seats and other limited resources. The students seemed quite happy with the way the content was delivered to them.

III. Conclusions

Overall, the infrastructure related to the PSP is adequate for the teaching process and for providing students with an environment suitable for educational purposes. Initiatives for improving the existing facilities are always important, in which the efforts of faculty and staff are continuous and much appreciated. Moreover, the EEAP was not provided with a tuition utilization plan.

Panel Judgement

Principle 6: Learning resources and student support	
Fully compliant	X
Substantially compliant	
Partially compliant	
Non-compliant	

Panel Recommendations

R6.1. Some students we talked to were not aware of all the resources available to them, e.g., student or academic advisors. More emphasis should be placed on disseminating this information to students more effectively.

PRINCIPLE 7: INFORMATION MANAGEMENT

INSTITUTIONS BEAR FULL RESPONSIBILITY FOR COLLECTING, ANALYSING AND USING INFORMATION, AIMED AT THE EFFICIENT MANAGEMENT OF POSTGRADUATE STUDY PROGRAMMES AND RELATED ACTIVITIES, IN AN INTEGRATED, EFFECTIVE AND EASILY ACCESSIBLE WAY.

Institutions are expected to establish and operate an information system for the management and monitoring of data concerning students, teaching staff, course structure and organisation, teaching and provision of services to students.

Reliable data is essential for accurate information and decision-making, as well as for identifying areas of smooth operation and areas for improvement. Effective procedures for collecting and analysing information on postgraduate study programmes and other activities feed data into the internal system of quality assurance.

The information collected depends, to some extent, on the type and mission of the Institution. The following are of interest:

- *key performance indicators*
- *student population profile*
- *student progression, success, and drop-out rates*
- *student satisfaction with their programmes*
- *availability of learning resources and student support*

A number of methods may be used to collect information. It is important that students and staff are involved in providing and analysing information and planning follow-up activities.

Documentation

- *Report from the National Information System for Quality Assurance in Higher Education (NISQA) at the level of the Institution, the department, and the PSP*
- *Operation of an information management system for the collection of administrative data for the implementation of the PSP (Students' Record)*
- *Other tools and procedures designed to collect data on the academic and administrative functions of the academic unit and the PSP*

Study Programme Compliance

I. Findings

The School has and uses the information system unitron-Ylida, through which the management and monitoring of student data, teaching staff, the structure and organization of courses, teaching and the provision of services to students of the MSc is carried out. Reliable data is essential for proper information and decision making, as well as for the identification of the areas that function properly and those that need more attention. The above information system feeds the internal quality assurance system of the PSP.

Indicatively, the School ensures the collection of information on issues such as key performance indicators, student profile, course progress, successes and drop-out rates, student satisfaction with the postgraduate programme, availability of learning resources and student support, evaluation of teaching staff, etc. Various methods are used to collect information. In fact, students and academic and teaching staff are involved in the collection and analysis of information and in planning its future management.

At the beginning of each calendar year, the IHU is requested to submit the Annual Internal Evaluation Reports of the Academic Units for the previous academic year and calendar year (i.e., in January - February 2023 the report for the academic year 2021-2022 / calendar year 2022). In this report there is also specific information about each Graduate Program that are part of the Academic Unit.

Every year, data on the Institution, the Departments, the PSPs are entered in the Information System of the National Authority for Higher Education (ETHAEE), the Integrated National Quality Information System), which also refers to the previous academic and calendar year, and these are completed by the users designated by each Department.

Twice each academic year (fall and spring semesters), students evaluate courses, faculty members, facilities and administrative services of the university through the Information System of the Quality Assurance Unit of the IHU. The resulting data are collected and processed by the members of the Internal Evaluation Team (OMEA) appointed through the General Assembly of each IHU Department. For some MSc courses that have specific course cycles, more than two evaluations may be carried out per year.

II. Analysis

Currently, the department relies mostly on internal information and mainly on student evaluation the Internal Evaluation Group annual report. Even though, the amount of information received from these sources is sizable, its processing and distribution to the stakeholders appears to be limited.

The presentation of the research output of the department is limited. The CVs of most of the faculty are not easily accessible.

Finally, there is no merit system in place to measure the contribution of each faculty member in the areas of teaching, research, and service. Such a system could reveal strengths and weaknesses of the group and allow for better allocation of resources and a more efficient use of the human capital and research potential of the department.

III. Conclusions

To conclude, the EEAP notes that the information management in use provides with the data needed for successfully managing the programme and its students, but also notes a number of weaknesses.

Panel Judgement

Principle 7: Information management	
Fully compliant	X
Substantially compliant	
Partially compliant	
Non-compliant	

Panel Recommendations

R7.1. There should be links to faculty CVs, where all stakeholders can access and evaluate the research and teaching productivity.

R7.2. Establish an *Alumni Association* to develop systematic mechanism for the collection of data regarding employment and career paths of its former students, and to better leverage graduates' input to the programme.

R7.3. Explore avenues to increase the proportion of students that give course and programme feedback.

R7.4. To the extent it is feasible, the Department should try to establish a merit system to measure the contribution of each faculty member in the areas of teaching, research, and service.

PRINCIPLE 8: PUBLIC INFORMATION CONCERNING THE POSTGRADUATE STUDY PROGRAMMES

INSTITUTIONS SHOULD PUBLISH INFORMATION ABOUT THEIR TEACHING AND ACADEMIC ACTIVITIES RELATED TO THE POSTGRADUATE STUDY PROGRAMMES IN A DIRECT AND READILY ACCESSIBLE WAY. THE RELEVANT INFORMATION SHOULD BE UP-TO-DATE, OBJECTIVE AND CLEAR.

Information on the Institutions' activities is useful for prospective and current students, graduates, other stakeholders, and the public.

Therefore, Institutions and their academic units must provide information about their activities, including the PSP they offer, the intended learning outcomes, the degrees awarded, the teaching, learning and assessment procedures applied, the pass rates, and the learning opportunities available to their students. Information is also provided on the employment perspectives of PSP graduates.

Documentation

- *Dedicated segment on the website of the department for the promotion of the PSP*
- *Bilingual version of the PSP website with complete, clear and objective information*
- *Provision for website maintenance and updating*

Study Programme Compliance

I. Findings

The academic unit owns a web site designed in a professional way. Internal communications have been improved by the use of electronic resources. The administrative secretarial office, supported by the IT staff, has moved towards electronic processing of procedures such as student record keeping, registration and communication which is critical to the needs of students and staff. The Department has re-designed the website through a root and branch review of web content, in order to deliver easy access, accuracy and fitness for purpose.

Points Reviewed:

1. Online Availability of Key Info (i.e., structure, mode of attendance, criteria for assessment, degree awarded, teaching staff's CVs)

Information regarding the structure, CVs of the academic staff etc. are partially available online (for example staff CVs) yet all this information is scattered in various places, and it is not easy to locate this information.

2. Online presentation of Courses

Course outlines are available online and the information provided are complete. Some of them is perhaps necessary to be updated but this doesn't significantly affect the scope of the online presentation of the courses. The module outlines are very brief and in order to provide a more detailed provision of the information all this information is scattered in various websites and/or links.

3. Online publication of Unit's Quality Assurance Policy

The academic unit Policy for Quality Assurance is available online in Greek and English Language as most of the website's information pages. The text is written in a way that is

understandable by anyone who visits the webpage even to a visitor that isn't aware of such policies.

4. Accessibility of Online Info

Whenever the information published online is present it is up-to-date and understandable by anyone.

II. Analysis

The structure of the websites for locating the information it is not as user-friendly as it could be. After some research and browsing on the internet we were able to indeed verify that it contains complete and useful information not only for students but for anyone interested to know about the educational programme and the structure of the unit. However, there is an improvement required in terms of the accessibility of this information and ease of navigation.

We did not have the time to investigate the ISO procedure regarding information provision to its fullest but from our experience information could be further consolidated in order to assist the transparency of information provided and accessibility.

III. Conclusions

Following from this, the IT Services support and staff resources are deployed in a way which at present is sufficient. However, there is a lack of coherence regarding where information can be found and what are the relevant repositories of information. The introduction of more structured webpages would make the day-to-day procedures for locating and accessing information more expedient, effective, and efficient.

Panel Judgement

Principle 8: Public information concerning the postgraduate study programmes	
Fully compliant	
Substantially compliant	X
Partially compliant	
Non-compliant	

Panel Recommendations

R8.1 Re-think and re-structure (or possibly relocate) the accessibility of information pertaining to the above sets of information.

PRINCIPLE 9: ON-GOING MONITORING AND PERIODIC INTERNAL EVALUATION OF POSTGRADUATE STUDY PROGRAMMES

INSTITUTIONS AND ACADEMIC UNITS SHOULD HAVE IN PLACE AN INTERNAL QUALITY ASSURANCE SYSTEM FOR THE AUDIT AND ANNUAL INTERNAL REVIEW OF THEIR POSTGRADUATE STUDY PROGRAMMES, SO AS TO ACHIEVE THE OBJECTIVES SET FOR THEM, THROUGH MONITORING AND POSSIBLE AMENDMENTS, WITH A VIEW TO CONTINUOUS IMPROVEMENT. ANY ACTIONS TAKEN IN THE ABOVE CONTEXT SHOULD BE COMMUNICATED TO ALL PARTIES CONCERNED.

The regular monitoring, review, and revision of postgraduate study programmes aim at maintaining the level of educational provision and creating a supportive and effective learning environment for students.

The above comprise the evaluation of:

- a) the content of the programme in the light of the latest research in the given discipline, thus ensuring that the PSP is up to date*
 - b) the changing needs of society*
 - c) the students' workload, progression and completion of the postgraduate studies*
 - d) the effectiveness of the procedures for the assessment of students*
 - e) the students' expectations, needs and satisfaction in relation to the programme*
 - f) the learning environment, support services, and their fitness for purpose for the PSP in question*
- Postgraduate study programmes are reviewed and revised regularly involving students and other stakeholders. The information collected is analysed and the programme is adapted to ensure that it is up-to-date.*

Documentation

- *Procedure for the re-evaluation, redefinition and updating of the PSP curriculum*
- *Procedure for mitigating weaknesses and upgrading the structure of the PSP and the learning process*
- *Feedback processes concerning the strategy and quality goal setting of the PSP and relevant decision-making processes (students, external stakeholders)*
- *Results of the annual internal evaluation of the PSP by the Quality Assurance Unit (QAU), and the relevant minutes*

Study Programme Compliance

I. Findings

Programme revision practices indeed do happen, but these perhaps were not evident before the implementation of formal internal evaluation processes. The department should ideally establish the informational presence of the programme committee and study programme revisions implemented. For our understanding, this process is currently taking place in conjunction with several internal units where the internal evaluation process is conducted by the Institution's Quality Assurance Unit (QAU), the Unit's Internal Evaluation Group (IEG) and the Head of the Unit.

We also need to establish that the QAU confirms and provides publicly the information that an internal evaluation of the programme has been conducted as well as what the relevant outcomes were at the time. We also discussed that the monitoring and review of study

programmes is structured along a questionnaire which serves as the basis for internal evaluation process. The questionnaire should ideally track the requirements for the programme accreditation. Furthermore, we understand that the internal revision of the study programme can be also an ad-hoc process that can be initiated following the Unit's General Assembly decision with the application to be submitted to the University's Senate.

II. Analysis

To further enhance the process of study programmes revision, the Panel recommends an expansion of the topics covered in the questionnaire. We understand that in many cases this information is collected and discussed in the Unit's General Assembly. However, we believe that a more systematic follow up of this information through the internal evaluation process could enhance the quality of programme. Specifically, this relates mostly to:

- Section 2 - Design and approval of programmes
- Section 3 - Student-centred learning, teaching, and assessment
- Section 5- Teaching staff: Monitor and support balance between teaching and research workload to promote the staff's scholarly activity and strengthen the link between education and research.
- Section 6 - Learning resources and student support

III. Conclusions

In particular, the Panel would like to highlight the need for the integration of this information into the internal evaluation process. While we can establish that there is a process of evaluating and reviewing the programme, we recommend that a more institutionalised/formalised, communicated and solid process in place that monitors student satisfaction, module/course metrics in conjunction with employee reviews, stakeholders as well as teaching staff would provide a very solid basis both for programme quality control and transparency of procedure.

Panel Judgement

Principle 9: On-going monitoring and periodic internal evaluation of postgraduate study programmes	
Fully compliant	
Substantially compliant	X
Partially compliant	
Non-compliant	

Panel Recommendations

R9.1 Distinctly publicise both the procedure for the internal programme review, its relation the (forthcoming and past) external reviews.

R9.2 Distinctly and transparently publicise the results of internal programme quality reviews.

PRINCIPLE 10: REGULAR EXTERNAL EVALUATION OF POSTGRADUATE STUDY PROGRAMMES

THE POSTGRADUATE STUDY PROGRAMMES SHOULD REGULARLY UNDERGO EVALUATION BY PANELS OF EXTERNAL EXPERTS SET BY HAHE, AIMING AT ACCREDITATION. THE TERM OF VALIDITY OF THE ACCREDITATION IS DETERMINED BY HAHE.

HAHE is responsible for administrating the PSP accreditation process which is realised as an external evaluation procedure, and implemented by panels of independent experts. HAHE grants accreditation of programmes, based on the Reports delivered by the panels of external experts, with a specific term of validity, following to which, revision is required. The quality accreditation of the PSP acts as a means for the determination of the degree of compliance of the programme to the Standards, and as a catalyst for improvement, while opening new perspectives towards the international standing of the awarded degrees. Both academic units and Institutions must consistently consider the conclusions and the recommendations submitted by the panels of experts for the continuous improvement of the programme.

Documentation

- *Progress report of the PSP in question, on the results from the utilisation of possible recommendations included in the External Evaluation Report of the Institution, and in the IQAS Accreditation Report, with relation to the postgraduate study programmes*

Study Programme Compliance

I. Findings

During our review visit, it was evident that members of staff are aware of the importance of the external review and its contribution to improvement, and they are entailed in follow-up actions. Finally, other stakeholders also appear to actively engage in the external review process.

Although not as direct and comprehensive as the external evaluation process initiated by HAHE, given that graduates of the programme enjoy some exemptions from the professional exams of ACCA, it is not clear that the programme is also under the review of ACCA itself periodically.

II. Analysis

While there is clear evidence that relates to the university's Senate decision for the creation of the MSc in International Accounting, Auditing and Taxation understandably it is not yet however clear that all stakeholders and whether any external advisory boards are fully active and whether such procedure has been communicated to students. We recognise that this is a very new quality procedure as well as recognising the existing efforts of the Department. With regards to the aspect of communicating clearly and transparently the procedure and the associated outcomes of the external evaluation, we have a series of recommendations to make with the sole aim of improving requirement no. 10 as well as establishing a streamlined procedure below.

III. Conclusions

We understand that the Department has embarked on a positive transition of culture about the improvement and quality standards and us such teething problems are anticipated. Thus, the recommendations provided earlier are provided in the spirit of collegiality and good

intentions to assist in further improvement. The recommendations outlined below are overarching and encapsulate aspects of those provided earlier.

Panel Judgement

Principle 10: Regular external evaluation of postgraduate study programmes	
Fully compliant	X
Substantially compliant	
Partially compliant	
Non-compliant	

Panel Recommendations

R10.1 For transparency purposes, it is recommended the Department to keep a record of the rationale/conclusions behind the decisions for follow-up actions related to recommendations from this and future reviews.

R10.2 In relation to follow-up actions from this and future reviews, it is strongly encouraged the Department to focus its endeavours on actions that are directly related to the points raised in each review (e.g., focus of actions related to this review should be on the UG programme and not PG programmes).

R10.3 In relation to initiating and implementing follow-up actions from this and future reviews, it is strongly encouraged the active participation of all relevant stakeholders (i.e., not only staff members).

R10.4 In relation to future reviews as well as follow-up actions from this and future reviews, to the extent possible, it is encouraged that the stakeholders involved exhibit substantial variation in the level of their affiliation with the Department in terms of education and/or employment history within the Department.

PART C: CONCLUSIONS

I. Features of Good Practice

- The PSP has a well-defined market niche in the areas of accounting, taxation and auditing.
- The combination of theory with practice, the well-qualified faculty and practitioners who teach at the programme and the delivery of courses in English makes the PSP a strong attraction for prospective international and domestic students.
- Faculty are easily accessible to current and former students and passionate about their subject areas.

II. Areas of Weakness

- The research strategy of the faculty should be enhanced to increase in time the number of publications in high impact academic journals and guide the engagement with students, academic and non-academic audiences.
- Faculty are not engaged enough in their research dissemination through high visibility conferences and seminar.
- The PSP must ensure the integrity of the assessment, including the online final examination.
- The visiting faculty outnumber the permanent faculty.
- Low number of students, which jeopardizes the financial health of the PSP.
- Quality control procedures such as any internal programme reviews and their outcomes should be publicised in a clearly signposted link.

III. Recommendations for Follow-up Actions

- Constitution of an advisory board to include stakeholders from both peer academics, program graduates in prominent positions, and representatives of organizations that tend to employ graduates.
- Develop an institutionalized alumni strategy.
- The PSP should make efforts to increase the number of incoming students, which should allow them to hire more permanent faculty.
- Develop further mechanisms and procedures that better ensure the integrity of the online examinations.

IV. Summary & Overall Assessment

The Principles where full compliance has been achieved are: **1, 2, 4, 6, 7, and 10.**

The Principles where substantial compliance has been achieved are: **3, 5, 8, and 9.**

The Principles where partial compliance has been achieved are: **None.**

The Principles where failure of compliance was identified are: **None.**

Overall Judgement	
Fully compliant	X
Substantially compliant	
Partially compliant	
Non-compliant	

The members of the External Evaluation & Accreditation Panel

Name and Surname	Signature
<p>1. Prof. Konstantinos Serfes (Chair) Professor, Drexel University, Philadelphia, USA</p>	
<p>2. Prof. Yiannis Anagnostopoulos Associate Professor, Royal Holloway University, London, UK</p>	
<p>3. Prof. Kostas Giannopoulos Professor, Neapolis University, Pafos, Cyprus</p>	
<p>4. Mrs. Konstantina Thodi Student, University of Western Macedonia, Greece</p>	