

Doc. 300.1.1/3

Date: 04/02/2022

External Evaluation Report

(Joint - conventional -
face-to-face programme of
study)

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

In Greek:

Μεταπτυχιακό Πρόγραμμα στη Εγκληματική Λογιστική

In English:

MSc in Forensic Accounting

Language(s) of instruction: English/Greek

- **Programme's status:** New
- **Concentrations (if any):**

In Greek: Concentrations

In English: Concentrations



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

A. Introduction

This part includes basic information regarding the onsite visit.

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

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

Due to the on-going COVID-19 pandemic and travel restrictions, the evaluation for the program took place online on 27th January 2022. Prior to the visit, the EEC was supplied with a comprehensive internal evaluation report and other relevant documentation. On the day of the online visit, the EEC met virtually with the senior management team, academic faculty responsible for delivering the MSc in Forensic Accounting, administrative and other support staff, and students. In particular, during the online visit, the EEC met: Rector Pantelis Sklias of the Neapolis University, Rector Nikolaos Sariannidis of the University of Western Macedonia, The Head of Quality Assurance of Neapolis University Dr Georgia Christou, the Head of Quality Assurance of the University of Western Macedonia Marina Triantafyllou, the Member of Internal Evaluation Committee of Neapolis University Savvas Chatzichristofis, and of University of Western Macedonia Christina Koutziakoutzidou, the Dean of School of Economics, Business and Computer Science of the University of Neapolis Professor Maria Psillaki, the Dean of the School of Economics and Finance of the University of Western Macedonia Androniki Katarachia, The Head of Department of Accounting and Finance of Neapolis University Ass Professor Andreas Hadjixenophontos and the Deputy Head of Department of Accounting and Finance of the University of Western Macedonia Professor Ilektra Pitoska..

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

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

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



B. External Evaluation Committee (EEC)

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

C. Guidelines on content and structure of the report

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

Findings

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

Strengths

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

Areas of improvement and recommendations

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

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

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

Sub-areas

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

1.1 Policy for quality assurance

Standards

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

1.2 Design, approval, on-going monitoring and review

Standards

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

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

1.3 Public information

Standards

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

1.4 Information management

Standards

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

- *Students and staff are involved in providing and analysing information and planning follow-up activities.*

You may also consider the following questions:

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

Findings

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

Neapolis University Pafos offers several programs geared towards further internationalization of the university, as this is one of the goals the university has set within its strategic plans.

The internationalization work is carried out with the cooperation of other institutions. In fact, the MSc in Forensic Accounting program is raised in conjunction with the University of Western Macedonia.

Strengths

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

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

Areas of improvement and recommendations

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

- The number of ECTS credits for Master's thesis is very high, it should be reduced by approximately 20%.
- The program should clearly describe the relationship between the learning outcomes and each of the modules that make up the programme. The relationship of each module with the learning outcomes and also the way in which each of the learning outcomes are achieved (connecting each of them with the modules) must appear very clearly in the proposal.
- The course "Financial Transactions and Fraud Schemes" needs more ECTS since its content deals with, among others, issues as relevant to this master as Bribery, Corruption and all types of fraud.
- The courses "Research Methods and Data Analysis" and "Investigation" are designed from a more investigative approach than professional master. Both courses need to be defined in such a way as to include more practical content and incorporate Big Data, Data Analysis and BlockChain topics.
- The course "Accounting and financial statement analysis" is offered as an elective. This course is a central course for the Development of MSc in Forensic Accounting, so it should be a mandatory course. The differences in level between the students who access these studies must be sought by offering complementary courses that equalize the levels of knowledge of all students. In addition, the content of this course must be modified since it appears with a very basic content. The modifications must go along the lines of teaching how to analyze financial statements in depth, insisting on issues such as liquidity, solvency, profitability and developing analysis techniques that allow accounting manipulation or the existence of fraud to be detected.

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- The course “European Accounting Law” is offered as an elective but should be compulsory. Its content needs to be known by any student of the MSc in Forensic Accounting.

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

Sub-area		<i>Non-compliant/ Partially Compliant/Compliant</i>
1.1	Policy for quality assurance	Compliant
1.2	Design, approval, on-going monitoring and review	Compliant
1.3	Public information	Compliant
1.4	Information management	Compliant

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 the method of assessment, as well as criteria for marking, are published in advance.*
- *Assessment allows students to demonstrate the extent to which the intended learning outcomes have been achieved. Students are given feedback, which, if necessary, is linked to advice on the 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)?*

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.

Students take part in different learning activities, such as problem-based learning scenarios, case studies, simulations, and interaction with other students and teachers.

Students are in the center of education and theory is put into practice using a blended, flipped classroom approach.

The expected learning outcomes, course goals and objectives, assignments, information on assessment, a bibliography, a weekly schedule, introduction to the course content supplemental resources, and self-assessment exercises and activities, and self-evaluation exercises are clearly described in a comprehensive study guide available in Moodle, also presented as a “learning path” that guides the students through the process. Students receive regular and detailed feedback on their work and participation in class so that a continuous learning approach is facilitated and supported. Each course is completed with a final written exam.

The way of teaching is comparable to other innovative universities and ensures that different forms of learning/teaching are applied. In addition, teaching staff with and without practical experience ensures that the target group for that particular program feels comfortable.

Strengths

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

- Variety of teaching elements
- regular feedback to students
- clear learning objectives per course

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 research component of the program is relatively high. It should be of clear value to participants what the purpose of this is. Related to this, it should be made clear that the involved teaching staff has extensive experience in research in the area of the program.

It should be made clearer in the program how the compulsory course fit together and whether or not they build on each other. This is crucial in particular for a study that is aimed at a different group of students, i.e., students with extensive work experience.

While there certainly is an international element in the program, this should come back more clearly in the design of the program. What is important for a good international program is to stimulate intercultural exchange and awareness. The program could exploit this more and make this another argument for following particularly this program.

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



Sub-area		<i>Non-compliant/ Partially Compliant/Compliant</i>
2.1	Process of teaching and learning and student-centred teaching methodology	Compliant
2.2	Practical training	Compliant
2.3	Student assessment	Compliant

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.*

- *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.

Teaching staff recruitment and development

The teaching staff seemed to be quite proper for the particular programme. After the conversation that the committee had with them, it is clear that all of them are qualified enough for their positions. Their education background is more than good for academic positions. What we did not receive is information about their previous experience (if applicable) in other institutions or organisations. It would be also useful if we could have access to some of their recent research publications. That would help us in understanding their way of researching that plays a significant role in an academic position. What had not been clear to us is the recruitment process, how they search for new academics to fulfil empty positions, what is the typical type of interview they apply or how they evaluate them in order to decide whether they are qualified to get hired.

The teaching staff is involved in development programs from time to time and this is something that add more value to the whole programme. Knowledge never stops and academics need to be up to date with new teaching methodologies, research skills and definitely enhance their teaching material. What I would suggest at this point, is that some development programs in abroad where academics are able to meet new people with different ideas and prospects. It is not been clear if the academics are having any semester for research leave and if they travel abroad for participating in development programmes.

Based on the information from the academics and the feedback from the students, innovation is encouraged by the academics and this is very important in a fast-changing world where especially technology is a rapidly evolving element. In the world of tomorrow, students need to think innovative and apply their ideas under the proper circumstances but also having what they need in education/knowledge, equipment and funding of course. What it could be done for improvement, is the participation of the University in competitions or

challenges among other Universities promoting this way their own students in thinking innovative, critically and meeting new people with new ideas helping them in their own education path and to their future career of course. Students need the opportunities to show their skills and what they can do, they need to stand out sometimes to boost their confidence.

Based on some samples we had the opportunity to check in the online teaching platform (Moodle), the overall material and teaching path is looking great, a fact that affects the students' satisfaction and general education experience at a significant degree. It is also clear that the teaching staff is encouraged to dedicate the same time and effort to the online teaching process as they would have done in the conventional teaching. The presentations, the exercises and even the interactive videos are contributing to a quality education programme.

Strengths

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

The number of teaching staff seems to be enough for this programme taking into account that the courses' number offered is not such big for more teaching people needed.

What has not been clear is the proportion of the full time and part time teaching staff, so we are not in place to evaluate the quality of programme from this prospect.

The number of permanent teaching staff is more than okay since that we met only one academic that is a visitor professor in the programme.

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.

Things here are a little bit confusing since we have not understood what is the relationship between the teaching and the research.

What is my point of view is that academics shall apply the best formula for them taking into account the nature of the programme so that they dedicate enough time both to their research (to those that is applicable) and to their teaching process. It is proposed for the academics to combine these two separate parts and create value for them, for the programme and for the institution after all.

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

Sub-area	<p style="text-align: center;"><i>Non-compliant/ Partially Compliant/Compliant</i></p>
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3.1	Teaching staff recruitment and development	Compliant
3.2	Teaching staff number and status	Compliant
3.3	Synergies of teaching and research	Compliant

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

Sub-areas

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

4.1 Student admission, processes and criteria

Standards

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

4.2 Student progression

Standards

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

4.3 Student recognition

Standards

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

4.4 Student certification

Standards

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

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

You may also consider the following questions:

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

Findings

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

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

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

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

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

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

The number of ECTS permissible via accreditation of prior learning stands at 50%. The program proposal explains the administrative procedure to be followed.

The program details the way in which the assessment of student learning will be carried out, as well as the final exams (which indicate that they will be written).

Strengths

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

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

Areas of improvement and recommendations

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

- It should be noted that the recognition of credits for studies completed previously will be made by subjects or modules based on the adequacy between the knowledge and skills acquired and those provided for in the master's degree to which you want to access (MSc in Forensic Accounting).
- The Master's thesis may not be recognized in any case.
- It should be noted whether the recognition of credits is limited to previous "official" university studies or credits obtained in non-official postgraduate university studies, specialization and/or continuing education approved by the Governing Bodies of the University (in which it has been studied) may also be subject to recognition.
- The number of ECTS permissible via accreditation of prior learning stands at 50%. It is very high.
- The recognized credits will appear in the academic record with the qualification "Pass" in the corresponding subject of destination, and will not compute for the purpose of grading the record.
- It must be indicated whether the previous professional experience of the students may be recognized, taking into account the adequacy between the accredited skills and knowledge. The accredited professional experience must confer at least 80% of the skills associated with the corresponding target subject. It must be defined if this possibility is contemplated, taking into account that said credits should never be a very small number of ECTS.
- The final exams must contemplate the possibility that they are not written. The reasons are several: firstly because there may be students with physical difficulties that prevent them from writing and secondly because as it is a professional master's degree, other types of final exams must be considered, such as the presentation and resolution of a case study.

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

Sub-area		<i>Non-compliant/ Partially Compliant/Compliant</i>
4.1	Student admission, processes and criteria	Compliant
4.2	Student progression	Compliant
4.3	Student recognition	Compliant
4.4	Student certification	Compliant

5. Learning resources and student support (ESG 1.6)

Sub-areas

5.1 Teaching and Learning resources

5.2 Physical resources

5.3 Human support resources

5.4 Student support

5.1 Teaching and Learning resources

Standards

- *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.

The learning resources are adequate for this programme, especially the use of case studies and role playing which enhance some vital abilities of the students including critical thinking, team work, thinking outside the box and applying their theories and knowledge in real scenarios like if they would have been in their real life. As per students' feedback, the access to the institution library material and online databases is unlimited contributing this way to their overall studying experience and even more to their dissertation thesis where the collection of reliable material and data is one of the first important tasks.

Strengths

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

Click or tap here to enter text.

Areas of improvement and recommendations

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

The virtual visit inside the institution premises helped us get an image of how the campus looks like both inside and outside. Our focus of course was in the premises that the students have more interaction which are the computer labs and the library. Computer labs seem very good with high-end technological equipment including interactive boards, projectors, Windows computers and Mac computers as well for the more advanced needs of the students. Lighting and sitting arrangement are also good for the occasion. As an improvement, I would suggest the replacement of the chairs which are not looking so much comfortable especially while working on a computer. The proper chairs for computer labs are office chairs with wheels, mechanisms on the sitting and in the arms' positions so the students have an ergonomic position while working in there.

Regarding the library, it is maybe because of the virtual visit where we could not see everything inside but I have not seen some categorization of the science fields so the students can easily find what they are looking for. The structure is good, the alleys are wide enough and the existence of a good-looking reception at the library adds a prestige to it. The additional labs where are located inside the library are also very important while students need extra space to search for anything they want beyond their courses inside the computer labs.

I would also suggest to have a redesign at the main amphitheatre (the only one we saw) mainly because the roof is not visually friendly having seen all the pipes, air ducts etc in combination with all the cables behind the professor position (under the white board) that are laying there mixed-up.

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

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

6. 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:*
 - *the stages of completion*
 - *the minimum and maximum time of completing the programme*
 - *the examinations*
 - *the procedures for supporting and accepting the student's proposal*
 - *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:*
 - *the chapters that are contained*
 - *the system used for the presentation of each chapter, sub-chapters and bibliography*
 - *the minimum word limit*
 - *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.

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-area		<i>Non-compliant/ Partially Compliant/Compliant</i>
6.1	Selection criteria and requirements	Not applicable
6.2	Proposal and dissertation	Not applicable
6.3	Supervision and committees	Not applicable



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



eqar European Quality Assurance
Register for Higher Education enqa.

7. Eligibility (*ALL ESG*)

Sub-areas

7.1 Legal framework and cooperation agreement

7.2 The joint programme

7.3 Added value of the joint programme

7.1 Legal framework and cooperation agreement

Standards

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

7.2 The joint programme

Standards

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

7.3 Added value of the joint programme

Standards

The joint programme leads to the following added values:

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

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

You may also consider the following questions:

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

Findings

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

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

In this partnership the leading institution is the Neapolis University as a Private institution in comparison to the University of Western Macedonia which is a public university and as a result of this has lower degrees of freedom.

Strengths

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

There is equal participation between the two institutions which indicates a healthy split of the responsibilities. Importantly the two institutions share the same culture as both are in the Western part of the countries and considerably isolated in comparison with other areas. The research culture is identical, and this highlights further two good fits between the two institutions. In this synergy it appears that the University of Western Macedonia will be benefited from databases that Neapolis university will subscribe. The management of both institutions is ambitious, and this indicates the determination to have a successful outcome.

The added value of the program is that it deals with a critical issue in the accounting discipline which investigates incidents of fraud, bribery, money laundering and embezzlement by analysing financial records and transactions, tracing assets. Law enforcement agencies, along with fraud investigation units of major corporations and financial institutions, often turn to these highly skilled professionals for help in uncovering and analysing evidence used for solving and prosecuting financial crimes. Legal teams also ask forensic accountants to serve as expert witnesses for their cases. Corporations are increasingly seeking forensic accountants in their internal audit, finance, compliance, and global investigation departments. Under those circumstance the EEC believes that graduates of this course will turn successful professionals.

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

Areas of improvement and recommendations

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

Such a course requires education-based on case studies. The EEC Encourage the Institutions to invest on purchasing case studies from leading US universities. You can either introduce a module titled as Case Studies in Forensic Accounting where you will provide one case study per lecture.

Both Neapolis University and University of Western Macedonia are community Institutions. The Rectors highlighted that the aim of the new course would be attract international students. The committee is raising concerns on the feasibility of this plan.

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

Sub-area		<i>Non-compliant/ Partially Compliant/Compliant</i>
7.1	Legal framework and cooperation agreement	Compliant
7.2	The joint programme	Compliant
7.3	Added value of the joint programme	Compliant



ΦΟΡΕΑΣ ΔΙΑΣΦΑΛΙΣΗΣ ΚΑΙ ΠΙΣΤΟΠΟΙΗΣΗΣ ΤΗΣ ΠΟΙΟΤΗΤΑΣ ΤΗΣ ΑΝΩΤΕΡΗΣ ΕΚΠΑΙΔΕΥΣΗΣ
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D. Conclusions and final remarks

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

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

1. Establish a formal Learning Unit to oversee technical and pedagogical (aspects of the program and to warrant that program-level learning outcomes are achieved).
2. Consider how the two programs can be more differentiated, in ways other than the delivery mode and approach, for example revising some contents of the program modules to ensure that they are aligned with in general with a prestigious Distance Learning program aims, objectives and learning outcomes or; consider the resource and pedagogical implications of running the two programs (i.e., existing conventional MBA and the proposed Distance Learning MBA) simultaneously.
3. Consider and monitor how the MSc in Forensic Accounting will affect admission to the existing programs, especially the years to come since the Universities would like to expand the program to international markets. Any potential change in admission patterns will have implications for faculty and administrative staff workloads as well as implications for library and IT resources.
4. The overall support to the students from both academic and administrative staff seems to be very good. The students are receiving the mentoring they need regarding their assignments, their projects and anything else they need about the programme. Students are looking happy with the support they get. Administrative staff also offers what is needed for making the students' experience as good as they can. IT support is also a strong point of the institution because its existence helps to add more value to the courses especially if the courses are being held online or if the students need to work on computer tools or inside the computer labs.
5. A concern has been the selection of running the MSc in Forensic Accounting in both English and Greek Languages. This means use of double resources.
6. The committee asked if there is any competitive course in Cyprus and it received a negative response. On a deeper look it realised that the Cyprus Institut of Marketing is providing an MSc in Fraud Auditing and Forensic Accounting. Courses being offered includes
 1. FRAUD INVESTIGATION AND FORENSIC ACCOUNTING
 2. FORENSIC CRIMINOLOGY AND LEGAL STUDIES
 3. CORPORATE FRAUD AND INTERNAL CONTROL
 4. COMPLIANCE, ETHICS AND PUBLIC GOVERNANCE
 5. FINANCIAL STATEMENT AND INSTITUTION FRAUD
 6. LITIGATION AND EXPERT WITNESSING
7. The proposed program can benefit of running the dissertations in line/collaboration with the students' business, jobs, companies, current professional tasks and so on.

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



Remuneration of Forensic Accounting

The committee in support of the course would like to highlight that the latest Robert Half Salary Guide for the accounting and finance profession reports that \$98,250 is the projected midpoint salary for forensic accounting role in 2022.

At the midpoint salary, candidates have average experience with the necessary skills to meet the job requirements. The role also may be in an industry where competition for talent is moderate. The salaries listed in the Salary Guide reflect starting pay only and are based on actual placements, as well as an analysis of the demand for the role, the supply of talent and other market conditions. Starting salaries can vary widely from city to city, and the Salary Guide provides breakdowns for compensation trends in various locations.



E. Signatures of the EEC

<i>Name</i>	<i>Signature</i>
Professor Dimitrios Gounopoulos (Chair)	
Professor Alexander Brüggem	
Professor María García-Benau	
Professor Olaf Zawacki-Richter	
Charalambos Glymakopoulos	
Click to enter Name	

Date: Click to enter date