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**24 Financial Report**
Last year (2016) was significant for the development of the Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT). The main reason is that we completed two-cycle program accreditations, which have been our primary task for years. After completing the on-site visits for the Second Cycle of Program accreditation at the end of last year, HEEACT now turns its attention to the Second Cycle of Institutional Review, which is set to kick off in the early 2017. Last year was also important because of the major policy shifts happening at HEEACT since the inauguration of the new government. HEEACT must keep in step with the changing times, draw up new plans for our agency, and revitalize QA operations so that we can meet emerging challenges head-on.

The Ministry of Education (MOE) commissioned HEEACT to conduct the Institutional Review and the Second Cycle of Program Accreditation according to University Law revised in 2005. By the end of 2016, we had completed external reviews over 1,983 classes from 968 programs at 54 national and private universities. The second cycle pass rate was up to 91.1%. It means that HEEACT has successfully assist domestic universities to develop quality of education through accreditation procedures and process at the program level. Evaluations have had a noticeable impact by establishing and improving internal quality assurance mechanisms within universities over the past 11 years, while our core commitment to the learning outcomes of students will continue to influence institutional development and policy-making within higher education.

The MOE put forward an idea for a new policy direction in the November 2016 issue of Evaluation Bimonthly. In response, HEEACT has begun planning changes to the way we operated. In the Institutional review 2017, it can been seen that there is a major simplification of standards and core indicators. Universities are encouraged to develop the new optional standard for their distinct features. In addition, HEEACT is actively developing the Information System for the next cycle of Institutional review and the QA Database of Higher Education Institutions to help universities make their information public and more transparent. We are working hard to implement the New QA Policy and thereby raise the effectiveness and efficiency of governance and management at universities. HEEACT is also proceeding apace with all related work. We hope that our efforts over the past year will help us reach a new milestone for quality assurance in higher education in Taiwan in 2017.
Message from the Executive Director

The history of quality assurance in higher education now spans more than a century. In response to the changing environment in which higher education finds itself, there have been many unique developments within international quality assurance in higher education, including at the organizational and systemic levels, as well as in methods and implementation. Governments all over the world have been pushing quality assurance organizations to diversify accreditation procedures so that they can accommodate new types of universities and encourage universities to offer innovative curricula. The end goal of all this is to stimulate more effective teaching methods. This new focus on diversity and innovation has given professionals in higher education a fresh perspective, as well as a new direction for development.

Looking back on quality assurance in higher education as it has evolved in Taiwan, it can been seen that while each phase had a particular focus, a common thread running throughout was a consistent commitment to international trends of the time. When the Higher Education Evaluation & Accreditation Council of Taiwan (HEEACT) was initially established, it launched the First Cycle of Program Accreditation, which focused on establishing quality assurance mechanisms within universities. As we began the Second Cycle of Program Accreditation and the First Cycle of Institutional Review, the focus shifted to ensuring the learning outcomes of students. Our Implementation Plan for the Second Cycle of Institutional Review encouraged universities to set up and cultivate a culture of quality assurance on campus, while employing institutional research (IR) as a policy guide and a component in decision-making models.

The role of quality assurance agencies is shifting. It is my ardent wish that during my tenure as Executive Director I can work with our team at HEEACT to increase the level of sophistication and professionalism of quality assurance, and establish important channels of communication at every level. In addition to our fundamental mission of ensuring quality within higher education, I also hope that HEEACT can be a forward thinker by committing itself to the future, steering quality assurance in Taiwan towards a direction more in line with global trends, and continue to raise the quality of Taiwan’s higher education with the goal of reaching the level enjoyed by advanced countries.

Prof. Angela Yung Chi Hou
Brief History

The Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT) was established jointly by the Ministry of Education (MOE) and all higher education institutions in Taiwan on December 26, 2005. Since 2006, HEEACT has been conducting higher education evaluations in order to assist universities to contribute to society through the pursuit of quality education and research.

As a third-party, professional organization specializing in the evaluation and accreditation of higher education, HEEACT’s tasks encompass two major areas: (1) conducting evaluations for all higher education institutions in Taiwan at the institutional and program-level, and (2) conducting research projects of quality assurance (QA) in higher education.

HEEACT is an active participant in numerous international organizations, networks, and activities. Our participation helps us adopt the latest methods to enhance and assure quality as well as promote the internationalization of Taiwan’s higher education. It also gives us the chance to share our experiences in higher education evaluation with other participants, while simultaneously boosting the visibility of Taiwan’s higher education on the international stage.

Vision and Mission

Our mission is to guarantee the quality of higher education institutions and enhance the state of higher education in Taiwan. HEEACT follows the motto: “Impartial, Professional, and Striving for Excellence.” Every staff member at HEEACT lives by this motto as they meticulously evaluate institutions and programs of higher education. By being an active participant in numerous international organizations and events for the higher education evaluation, HEEACT has developed into a respected and reliable professional QA agency that helps higher education institutions in Taiwan strive for excellence.
Organization and Administration
Organizational Structure

![Organizational Structure Diagram](Image)

**Board of Trustees and Supervisors**

The HEEACT Board of Trustees includes 17 trustees (5 of which are standing trustees) and 3 supervisors. These 20 board members are responsible for: electing and dismissing the chairperson of the board; selecting and appointing the executive director; fund raising and management; reviewing protocols, the annual budget, and the final accounting of revenue and expenditures; and examining and supervising designated agendas and plans.

**President**

The President is responsible for steering and monitoring all functions of HEEACT, presiding over board meetings, and representing HEEACT to the public.

**Appeals Committee**

There are 9 members on the Appeals Committee. They are responsible for examining and arbitrating all appeals.
Executive Director

The Executive Director directs all administrative functions of HEEACT.

Office of Comprehensive Services and Office of Quality Assurance

- **Office of Comprehensive Services**
  
  Staff at the Office render services related to human resources, general affairs, accounting, finances, technical support, publication, public relations, and international affairs.

- **Office of Quality Assurance**
  
  Staff members are responsible for the planning and execution of evaluation and accreditation, as well as developing evaluation mechanisms and standards.

Taiwan Medical Accreditation Council

The Taiwan Medical Accreditation Council (TMAC) was established in July 2000 as part of the National Health Research Institute. The council, which is charged with improving the quality of medical education, is the sole organization responsible for accrediting the 13 medical schools in Taiwan. The TMAC Committee consists of 13 members, including one deputy director, responsible for convening and chairing committee meetings; one executive director, responsible for executing committee decisions; and three administrative and managerial members, responsible for handling information, scheduling visits, and networking with overseas medical institutions.

After the establishment of HEEACT in 2005, TMAC was officially transferred to HEEACT. However, due to the unique professional nature of medical education, TMAC remains an independent accrediting agency.
MAJOR TASKS
Second Cycle of Institutional Review

Evaluation Mechanisms

The mission and goals of the Second Cycle of Institutional Review serve as an extension of those from the first cycle: to ensure that institutions of higher education enhance their practices for internal quality assurance and continuous improvement. The process of self-evaluation and the on-site visits conducted by an external team of peer professionals aim to ensure that an institution’s operational practices support the realization of the institution’s mission and goals while simultaneously demonstrating institutional effectiveness and social responsibility. Evaluation results can also be analyzed and used to formulate future policy for higher education.

Institutions Receiving Evaluation

The Second Cycle of Institutional Review will be conducted over a two-year period, with each year divided into two six-month evaluation periods. The goal is to evaluate 85 institutions of higher learning between 2017 and 2018. The institutions to be evaluated include 70 public and private universities; 5 religious colleges; 8 military and police academies; and 2 open universities.

Evaluation Standards and Indicators

The Second Cycle has been divided into four main standards for review:

1. Governance and Operations
2. Resources and Support Systems
3. Institutional Effectiveness
4. Self-Improvement and Sustainability

Each of the four standards above is broken down into a list of core indicators, which serve as compulsory components of the review process. In order to encourage institutions to develop and showcase their distinct features, an institution may choose to be evaluated using one of the following alternatives, or choose both:

1. To present their own distinct features in any one of 14 core indicators;
2. To develop their selected indicators in any one of 4 standards.

Evaluation Schedule

The complete evaluation and accreditation process is set to run from April 2016 until June 2021. As stated above, the evaluation process for the Second Cycle of Evaluations will be divided into six-month periods. There are a total of five stages to the evaluation and accreditation process: 1. Preparation; 2. Self-Evaluation; 3. On-Site Visit; 4. Result and Decision; 5. Follow-Up.

Accreditation Results

Each of the four standards is accredited independently, with one of three possible results: accredited, conditionally accredited, or accreditation denied.
Execution of the Second Cycle of Institutional Review in 2016

- **Evaluation Seminars**

  HEEACT invites all institutions scheduled for evaluation to attend our Evaluation Seminars. These seminars provide detailed explanations of how evaluation is conducted as well as the objectives, standards, methods, and procedures of institutional review.

  The 2016 Evaluation Seminar for the Second-Cycle of Institutional Review was held at the National Academy for Educational Research in Taipei on May 6, 2016.

- **Forums for institutions to be evaluated**

  HEEACT held four forums in three major cities in December 2016. These forums, hosted in Taipei, Taichung and Kaohsiung, were aimed at briefing institutions on the evaluation plan for the Second-Cycle of Institutional Review, providing assistance, and facilitating communication.

- **Institutions Scheduled for Evaluation**

  A list of institutions to be evaluated in 2017 follows:

  1. A total of 16 institutions are scheduled for evaluation in the first half of 2017:
     - CTBC Financial Management College, Taiwan Shoufu University, MingDao University, Dharma Drum Institute of Liberal Arts, R.O.C. Air Force Academy, R.O.C. Naval Academy, Aletheia University, Open University of Kaohsiung, National Quemoy University, Taiwan Baptist Christian Seminary, Army Academy R.O.C., Kainan University, University of Taipei, Christ’s College Taipei, Toko University, University of Kang Ning.

  2. A total of 17 institutions are scheduled for evaluation in the second half of 2017:
     - Tatung University, Central Police University, Chinese Culture University, Air Force Institute of Technology, Fo Guang University, MacKay Medical College, National Chung Cheng University, National Open University, National University of Kaohsiung, National Taitung University, Tainan National University of the Arts, National Taiwan University of Arts, National Taiwan University of Sport, National United University, National Taiwan Sport University, National Defense Medical Center, R.O.C. Military Academy.
General Education Evaluation and the Second Cycle of Program Accreditation

Evaluation Mechanisms

General Education Evaluation and the Second Cycle of Program Accreditation were both based on the accreditation model that was used for the First Cycle of Institutional Review. However, whereas the core focus during the first cycle was on providing a sound learning environment for students, the second cycle focused on establishing a mechanism to assess the learning outcomes of students. The second cycle employed a progression model that focused on how programs achieve their objectives of ensuring learning outcomes while adhering to their stated mission. In addition, general education programs were also evaluated at each institution to gauge how effectively those programs have been implemented.

Execution of the Second Cycle of Program Accreditation in 2016

• Professional Training for Reviewers

All reviewers recruited by HEEACT must attend the On-Site Visit Seminar, where they learn their professional duties and are asked to sign the Professional Ethics Agreement and Conflict of Interest Disclosure Statement. Seminars ensure that reviewers have a thorough understanding of procedures, targets, standards, and professional ethics before conducting the on-site visits. In 2016, a total of four seminars were held for reviewers.

HEEACT requires all reviewers to take evaluation courses. Reviewers must take three compulsory courses and at least one elective course to ensure that they conduct evaluations with a high degree of professionalism. By the end of 2016, a total of 2,248 reviewers had taken at least three compulsory courses.

• Evaluation Seminars

HEEACT holds Evaluation Seminars for all institutions scheduled for evaluation; these seminars provide detailed explanations of how evaluation is conducted as well as the objectives, standards, methods, and procedures of institutional review.

The 2016 Evaluation Seminar’s for the Second Cycle of Program Accreditation were held in March and September.

• Institutions Scheduled for Evaluation

From 2012 to 2016, the Second Cycle of Program Accreditation reviewed programs at public and private universities and colleges (including military colleges, police colleges, and open universities).

The programs of 32 universities and colleges were evaluated for the Second Cycle of Program Accreditation in 2016. The following institutions were evaluated: Chung Shan Medical University, Central Police University, Chung Hua University, Hsuan Chuang University, Fo Guang University, MingDao University, Air Force Academy,
Air Force Institute of Technology, Chang Jung Christian University, Naval Academy, Aletheia University, Open University of Kaohsiung, National Ilan University, National Open University, National Quemoy University, National Chiayi University, National Changhua University of Education, National Chi Nan University, National Taichung University of Education, National Taiwan Normal University, National Taiwan University of Arts, National Taiwan University of Sport, National Taiwan Sport University, University of Kang Ning, National Defense University/College, National Defense Medical Center, Military Academy, Army Academy, Kainan University, I-Shou University, University of Taipei, and Toko University.

- **Evaluation Schedule**
  
  Institutions scheduled for evaluation in the first half of 2016 were evaluated between March 21 and May 20; institutions scheduled for the second half were evaluated between October 15 and December 16.

- **Accreditation Results**
  
  Accreditation results for institutions evaluated during the first half of 2016 are shown in Table 1 below. However, six of the institutions evaluated were military and police universities. Due to the unique nature of those institutions, their evaluation results will not be announced to the public. Therefore, the results below only include 6 programs and 1 general education program. The on-site visits in the second half of 2016 were conducted until the end of the year, with HEEACT aiming to publish the report of accreditation status in June 2017.

### Table 1. Accreditation Results for Programs Evaluated in the First Half of 2016

<table>
<thead>
<tr>
<th>Evaluation Targets</th>
<th>Accreditation Status</th>
<th>Total</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Accredited</td>
<td>Conditionally Accredited</td>
</tr>
<tr>
<td>Programs</td>
<td>2</td>
<td>4</td>
</tr>
<tr>
<td>33%</td>
<td>67%</td>
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<tr>
<td>General Education Programs</td>
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<td>1</td>
</tr>
<tr>
<td>0%</td>
<td>100%</td>
<td>0%</td>
</tr>
</tbody>
</table>

**Accreditation of Medical Education**

Taiwan Medical Accreditation Council (TMAC) targets all medical and post-baccalaureate medical programs in public and private medical schools, (including medical programs at National Defense Medical College). TMAC does not accredit Chinese medicine programs or post-baccalaureate Chinese medicine programs. Medical programs are tentatively scheduled for evaluation every 7 years. However, medical programs and schools that have been established recently must be evaluated on a smaller-scale every academic year. The length of on-site visits will increase each year up until the school or program produces its first graduate. Once those new programs have been evaluated and determined as offering a satisfactory level of medical education, the
Evaluation of Teacher Education

Evaluation Mechanisms

Teacher education is evaluated based on the following standards: (1) objectives, distinct features, and self-improvement; (2) operations and administrative organization; (3) student selection and learning environment; (4) teacher quality and professional performance; (5) curriculum design and teaching; and (6) educational practicum and performance of graduates.

Teacher education is evaluated based on the accreditation model. Each of the six categories above will be accredited separately and given one of the following results: accredited, conditionally accredited, or denied. Accreditation results will be determined in two stages: the first stage will comprise suggestions made by the on-site review team, and the second will comprise suggestions made by the teacher education accreditation review committee. According to Article 4 of the Teacher Education Act, the accreditation results must be ratified by the teacher education review committee and will serve as a reference when formulating policy and taking future action.

Execution of Evaluations of Teacher Education in 2016

• Programs that were Evaluated

Programs at University of Taipei and National Kaohsiung University of Hospitality and Tourism were evaluated in the first half of 2016; programs at Tainan University of Technology, Southern Taiwan University of Science and Technology, National Central University, and National Yunlin University of Science and Technology were evaluated in the second half of the year.

• Evaluation Schedule

Programs at each institution were evaluated simultaneously. The on-site visits for the first half of 2016 were conducted from May 2 to May 17, and those in the second half were conducted from October 17 to November 22.

• Accreditation Results

Accreditation results for the programs evaluated in the first half of 2016 have been published and are shown in Table 2 below. HEEACT plans to publish the results of on-site visits from the second half of the year in June 2017.
This project was designed to recognize the self-accreditation of universities selected by the MOE.

This year we had 17 applicants apply for recognition: National Dong Hwa University, National Chung Cheng University, Asia University, National Yang-Ming University, National Tsing Hua University, National Central University, National Cheng Kung University, Tamkang University, Soochow University, Ming Chuan University, Tunghai University, Kaohsiung Medical University, National Chiao Tung University, Shih Hsin University, China Medical University, Feng Chia University, and Yuan Ze University (Department of Information Management).

All 17 institutions were granted recognition. Recognition is valid for the same length of time as accredited status from the Second Cycle of Program Accreditation.

<table>
<thead>
<tr>
<th>Evaluation Targets</th>
<th>Accreditation Status</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Accredited</td>
<td>Conditionally Accredited</td>
</tr>
<tr>
<td>Secondary School Teaching</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>Special Education Teaching</td>
<td>1</td>
<td>0</td>
</tr>
</tbody>
</table>

Table 2. Accreditation Results of Teacher Education from the First Half of 2016

It is crucial that the MOE guarantees the quality of higher education and ensures that subsidies provided to private universities are used properly. Therefore, in 2015, MOE authorized HEEACT to implement the Project for the Finance Audit of Private Universities and Colleges.

To better understand how private universities used their subsidies in 2015 and whether subsidy use...
conformed to rules and regulations, HEEACT conducted a five-category document audit of 30 private universities from July to August 2016. We also hosted an interactive seminar in May to explain the audit and how it would be implemented.

**Project for Teaching Quality Audits at Higher Education Institutions**

Taiwan faces a long-term trend of low birth rates, which is creating serious challenges for universities and colleges as they look to recruit new students. It is expected that many institutions may not survive. Given this situation, the government launched this project to ensure a high level of teaching quality amidst these challenges.

This project aims to guarantee teaching quality by assessing the rationale behind course distribution, faculty numbers, teaching expertise, and support systems in place to guarantee the rights and interests of faculty and students. Using the criteria above, HEEACT assessed a total of 23 higher education institutions in 2016.

**International Accreditation**

HEEACT conducted an evaluation of the music program at Macao Polytechnic Institute in 2014 and announced its accreditation in March 2015. That same year, HEEACT was commissioned by Macao Polytechnic Institute to evaluate its Bachelor of Arts in Visual Art Program and Bachelor of Physical Education Program.

These evaluations were aimed at helping the programs to improve the mechanisms they use for evaluating learning outcomes and to establish mechanisms for self-improvement - successful institutions are the ones that continually improve quality based on feedback. The principles of systematization and integration help set benchmarks to assess programs.

Measures for evaluation:
1. Objectives, core competencies, and curriculum design
2. Teaching and learning assessments
3. Student counseling and learning resources
4. Academic and professional performance
5. Self-improvement mechanisms and performance of graduates

There were four stages to the accreditation process: 1. preparation; 2. self-evaluation; 3. on-site visit; and 4. accreditation decision and result.

These evaluations were based on the accreditation model, with the programs receiving one of the following results: accredited, conditionally accredited, or denied. The HEEACT Board of Directors ratified the accreditation result and then submitted it to the Macao Polytechnic Institute.
Objections and the Appeals System

Objections

After preparing the initial report from the on-site visit and the improvement checklist, HEEACT sends copies to the evaluated institution. The institution may file an objection for any of the following reasons: it regards a comment or suggestion does not conform to reality; it claims that reviewers violated procedure during the on-site visit; or it wishes to request a correction.

After receiving an objection, HEEACT requests the reviewers who conducted the on-site visit to review their report based on the objection. After considering the objection, reviewers must then provide a written response to the institution.

• General Education Evaluation and the Second Cycle of Program Accreditation

A total of 18 programs at 4 institutions evaluated during the first half of 2016 filed objections. HEEACT made one of three possible responses to an objection: upheld original report (73.82%), upheld parts of original report (20.94%), or accept the objection (5.24%). Evaluation reports for on-site visits conducted during the second half of 2016 were completed at the end of 2016.

• Evaluation of Teacher Education

One of the two institutions evaluated during the first half of 2016 filed an objection. The conclusion of the original report was upheld.

• Accreditation of Medical Education

After an initial report is complete, TMAC sends a copy to the institution. The institution may file an objection for any of the following reasons: it believes that a comment or suggestion does not correspond to reality; it claims that reviewers violated procedure during the on-site visit; or it wishes to request a correction.

Appeals

HEEACT established the Principles for Handling Evaluation Appeals from Universities and Colleges in order to protect the rights of the institutions under evaluation. The Appeals Committee handles all appeals filed by institutions. An institution may file an appeal if it believes part of the evaluation report to be inaccurate or it believes that reviewers violated procedure during the on-site visit. The Appeals Committee will convene a meeting to discuss an appeal within one month of receiving it.

• General Education Evaluation and the Second Cycle of Program Accreditation/ Evaluations of Teacher Education

One institution evaluated during the first half of 2016 filed an appeal related to the on-site visit. The appeal was deemed “admissible.” No appeals were filed by institutions evaluated during the second half of 2016.
• **Accreditation of Medical Education**

TMAC established Principles for Schools of Medicine to Appeal the Results of Accreditation in order to guarantee the rights of institutions receiving evaluation. Based on the Principles, TMAC will invite nine academics or other experts with a related background or expertise in law, medical education, or higher education evaluation to form an Appeals Committee. The Committee only handles appeals from medical education institutions. An institution may file an appeal if it considers evaluation results to be inaccurate or believes that reviewers violated procedure during the on-site visit. The Committee classifies an appeal into one of three categories: admissible, inadmissible, or rejected. The Committee sends the institution a copy of the Final Appeal Report within 6 months.

**Research Projects**

HEEACT has undertaken several projects related to the research and planning of higher education evaluation. The projects are described briefly below.

**Planning Project for the Second Cycle of Institutional Review**

This project was designed to ensure the smooth and successful execution of the Second Cycle of Institutional Review. Its main focus was on the implementation of the second cycle and on specific details such as the on-site visits, the selection and training of reviewers, evaluation courses and handbooks, and tools and criteria for judging results. HEEACT hosted four forums throughout Taiwan to foster communication with the universities and make sure that they fully understood evaluation plans.

**Pilot Project for the Third Cycle of Program Accreditation**

This project was launched to design the Third Cycle of Program Accreditation for comprehensive universities. The Third Cycle is based on the core philosophies behind the Second Cycle of Program Accreditation and Institutional Review as well as MOE policy and the opinions of academics and related stakeholders. This project entailed creating task forces, analyzing documents, and hosting consultative meetings with various parties. After analyzing all relevant data, HEEACT decided that the theme for the Third Cycle will be on setting up a learning-based approach and establishing a culture of quality assurance. The Third Cycle is set to kick off in 2018 and run until 2022.

**Project to Diversify Higher Education Evaluation**

This project aimed to assess the feasibility of diversifying institutional review in Taiwan. HEEACT looked at how universities are classified and evaluated in developed countries and then used that information to establish primary benchmarks. Our research examined the theoretical side of diversified evaluation and the different evaluation systems employed both domestically and abroad. We then made a comprehensive
comparison of those evaluation systems and solicited the views of experts and scholars. Through literature review, interviews with focus groups, and comparative study, we arrived at the following conclusions:

1. HEEACT can consider combining general universities and technological universities under the same evaluation framework;
2. HEEACT should discuss the indicators and goals for evaluation currently in place in order to strike a proper balance between institutional improvement, policy-guidance, and social accountability;
3. HEEACT should diversify the teams of reviewers;
4. HEEACT can give institutions the option of establishing their own indicators based on their self-positioning and areas of specialization;
5. HEEACT can allow greater flexibility in the judging of evaluation results and writing of reports.

**Pilot Study to Establish an Information Platform for University Evaluations**

This study will collect information on higher education institutions from MOE’s statistics department, MOE’s information database of higher education institutions, the public information of individual universities, and the results of HEEACT’s evaluations. It is hoped that this study will demonstrate the impact of evaluations and facilitate the analysis of institutional effectiveness. It can also provide crucial information for the further development of higher education in Taiwan.

**A Study of Self-Accreditation Policies in Taiwanese Higher Education: Implementation, Impacts and Challenges**

In 2013, the Ministry of Education (MOE) launched a new policy for quality assurance (QA) focused on self-accreditation. It aimed to establish internal mechanisms for quality assurance within universities while also allowing for a high degree of institutional autonomy. Under this self-accreditation policy, higher education institutions were encouraged to develop their own QA framework based on their missions and distinct features. This policy has had a major impact on higher education institutions and has delivered a blow to external QA agencies because of the rapid decline in the need for their services. The study discussed and analyzed: (1) the establishment of internal quality assurance mechanisms for higher education institutions to self-evaluate; (2) the challenges institutions face under the new policy; and (3) the impact of self-accreditation and the new role of HEEACT.

The study looked at the 14 universities approved by the MOE to conduct self-accreditation. These institutions completed self-accreditation and submitted the results to MOE during the first half of 2016. There were several major findings: (1) most universities tended to follow HEEACT’s QA model very closely, meaning there was little innovation. This is important because the current model of self-accreditation has lots of room for improvement, specifically with regard to the selection process for reviewers, the composition of the review panel, and final decisions on accreditation, etc. Nevertheless, the culture of quality assurance has already taken root within these institutions and is gradually maturing. (2) While conducting the self-accreditation, universities
faced challenges in finding a balance between autonomy and accountability, efficiency and quality, data analysis and transparency, and a proper role for their QA offices. (3) HEEACT should transition its role from that of regulator to that of partner with higher education institutions. A risk-based QA model which adopts a light-touch approach for well-established institutions is more appropriate for the upcoming cycle of institutional and program accreditation. HEEACT can provide more training programs for reviewers, university faculty and staff in order to firmly embed a culture of quality assurance.

In conclusion, the study helped address important issues facing policy makers, self-accrediting institutions, and HEEACT as we move towards a new direction in education.

**Joint Training Courses for Reviewers**

The plan aimed to establish training courses for reviewers as well as a mechanism for offering the courses. After several meetings and consultations with experts, HEEACT decided to design two initial courses: Evaluation Ethics and Methods for Data Collection and Analysis. We selected several concrete issues to be covered in the courses and decided how courses would be operated. HEEACT has presented its conclusions and made recommendations to governmental bodies and other QA agencies based on the results of this study.

**Study to Establish an Institutional Research Database of Higher Education Institutions in Taiwan**

This study aimed at planning an Institutional research database of higher education institutions that can be used by the Ministry of Education when formulating policy and by higher education institutions for purposes of governance. HEEACT reviewed and analyzed documents, held meetings, and met with focus groups to accomplish this task.

As a result of this study, seven key information categories have been selected for the database: basic information; management of facilities; management of finances; management of student enrollment; management of student learning; academic development of faculty; and quality management and continuous improvement.

**Reviewers and Training**

A reviewer’s professionalism is crucial to maintain the trust on which evaluation depends. With this in mind, HEEACT hosted a series of lectures and workshops on higher education evaluation to enhance the professionalism of reviewers. In 2016, HEEACT held four lectures which focused on good evaluation practices and the four evaluation standards. HEEACT also invited other professional evaluation institutions in Taiwan to participate in the lectures and share their experiences and opinions. Qualified experts and scholars were also invited to discuss specific issues at each lecture. This wide-ranging cooperative effort led to many positive and productive exchanges between the audience and presenters.
In order to ensure that evaluations are conducted with a high degree of professionalism, HEEACT requires all reviewers to take evaluation courses: three compulsory courses and at least one elective course. By the end of 2016, a total of 2,248 reviewers had taken at least three compulsory courses. The compulsory courses teach the professional skills required to conduct evaluation effectively. Courses titles: Evaluation Ethics and Practices, Writing the Evaluation Report, and Mechanisms to Guarantee Learning Outcomes.

All reviewers must attend the On-site Visit Seminar to ensure that they are familiar with relevant standards.

### Academic Exchange and International Collaboration

#### 2016 International Conference and Workshop

**HEEACT and Taiwan Association for Institutional Research (TAIR)** joined together to organize and host the 2016 International Conference and Workshop, which ran in Taipei from November 18 to 19, 2016. The theme for the year was “Higher Education Institutional Research”. The two-day event featured six highly respected authorities in the field of higher education who came from Japan, Hong Kong, and the USA. Invitations were sent to university presidents and vice-presidents from Taiwan. The event was attended by 170 representatives from higher education institutions nationwide.

Aiming to boost cross-border collaboration, the conference invited the Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ) to renew a Memorandum of Co-operation for 3 years. Ms. Dorte Kristoffersen, the executive director of HKCAAVQ, and Dr. Angela Yung-Chi Hou, the host of the event, are both very optimistic about future opportunities for collaboration, greater international networking, and more extensive information sharing.

The conference covered a broad range of topics, including how institutional research can be used as a means of quality assurance and as a tool to connect with the general community. Dr. Robert Toutkoushian, Professor of Higher Education at the University of Georgia, served as keynote speaker for the event and spoke on the topic of mechanisms for institutional research and their evolving role as technology advances. Speakers from Japan and Hong Kong also discussed the following topics in detail: quality assurance, academic governance, and regional collaboration. Workshops featured group discussions on institutional research practices, with each group discussing the challenges they face in managing academic affairs.
International Activities

HEEACT has been inviting international experts and scholars to our headquarters with the aim of sharing experiences in advancing higher education and guaranteeing quality in the evaluation and accreditation process. We are also curious to learn from other countries about how they manage educational structures. In 2016, we invited a total of 40 higher education scholars from four countries to visit HEEACT. Table 1 lists the scholars and institutions that paid a visit in 2016.

<table>
<thead>
<tr>
<th>Date</th>
<th>Visiting Scholars/Institutions</th>
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<tbody>
<tr>
<td>25 MAR</td>
<td>Council of Higher Education (Turkey)</td>
</tr>
<tr>
<td>23 MAY</td>
<td>Visiting Congressional Team (Chile)</td>
</tr>
<tr>
<td>31 AUG</td>
<td>Shanghai Finance University (China)</td>
</tr>
<tr>
<td>20 SEP</td>
<td>Beijing Academy of Educational Sciences (China)</td>
</tr>
<tr>
<td>19 OCT</td>
<td>Scholars from Various Chinese Universities</td>
</tr>
<tr>
<td>14 NOV</td>
<td>Professor Karen Paulson from the University of Pennsylvania</td>
</tr>
</tbody>
</table>

International Networking Activities

HEEACT actively engages in global activities to enhance its international visibility and forms exchange partnerships with institutions in other countries. Table 2 shows the list of our international activities from 2016.

<table>
<thead>
<tr>
<th>Date</th>
<th>Networking Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>10 MAY</td>
<td>Renewed Memorandum of Understanding (MOU) with Japan University Accreditation Association (JUAA).</td>
</tr>
<tr>
<td>22-24 MAY</td>
<td>Attended 2016 International Conference hosted by The International Network for Quality Assurance Agencies in Higher Education (INQAAHE) (Fiji).</td>
</tr>
<tr>
<td>25-27 MAY</td>
<td>Attended 2016 Conference and AGM hosted by Asia-Pacific Quality Network (APQN) (Fiji).</td>
</tr>
<tr>
<td>31 MAY-3 JUN</td>
<td>Attended 2016 Air Forum hosted by Association of Institutional Research (AIR) (Louisiana, USA).</td>
</tr>
<tr>
<td>15-17 SEP</td>
<td>Attended 2016 Global Summit hosted by National Assessment and Accreditation Council (NAAC) in collaboration with APQN (Bengaluru, India).</td>
</tr>
<tr>
<td>18-19 NOV</td>
<td>Renewed the Memorandum of Co-operation (MOC) with Hong Kong Council for Accreditation of Academic and Vocational Qualifications, (HKCAAVQ) during the 2016 International Conference.</td>
</tr>
</tbody>
</table>

TMAC Academic Exchange and International Collaboration

- **2016 Advisory Board Meeting of the Association for Medical Education in the Western Pacific Region**

TMAC has been an active participant in the Association for Medical Education in the Western Pacific
Region (AMEWPR) since 2008 and became a certified member in 2012. The AMEWPR is one of the six regional associations of the World Federation for Medical Education (WFME); it strives to advance the quality of medical education in the region and in recent years has focused on actively promoting and assisting with the adoption of the WFME Guidelines and Standards for the accreditation of medical education programs in member countries.

- 2016 Association of American Medical Colleges Annual Meeting

The Association of American Medical Colleges (AAMC) is composed of 161 medical schools and 400 teaching hospitals in the United States and Canada. AAMC and the American Medical Association (AMA) jointly appoint one member to the position of secretary-general of the Liaison Committee on Medical Education (LCME). The AAMC Annual Meeting features workshops and seminars on evaluations organized by the LCME as well as public hearings and seminars to revise guidelines in light of public opinion. These meetings are crucial for medical educators and accreditation institutions.

International Network and Membership

HEEACT has been a full member of INQAAHE and APQN since 2008 and a member of AIR since 2015. In 2016, HEEACT joined CHEA International Quality Group (CIGQ) to broaden its international working experience. Currently, Executive Director, Professor Angela Yung Chi Hou serves as Vice President of APQN.

Publications

Evaluation Bimonthly

The inaugural issue of Evaluation Bimonthly was published in May 2006, making it the first professional magazine on higher education evaluation in Taiwan. The magazine presents features on the latest trends and developments in evaluation, providing a platform to share issues in higher education evaluation with the general public.

HEEACT signed a Memorandum of understanding (MoU) with IEET and TWAEA in December 2013, bringing them onboard as sponsors and co-publishers of Evaluation Bimonthly. Their participation since 2014 has greatly enriched the content offered in the magazine and has allowed for coverage of a more diverse range of topics, bringing important issues to a wider readership. HEEACT believes that the initial goal of turning the magazine into a platform for sharing knowledge of evaluation in Taiwan has been achieved successfully.

Higher Education Evaluation and Development (HEED)

Higher Education Evaluation and Development (HEED) is a journal founded by HEEACT. It was set up in 2007 to collect and share research on subjects in higher education evaluation, including the developments and progress in leading countries worldwide. HEED is a peer-review journal that provides a platform for scholars, academic researchers, policy makers, and those concerned about issues in higher education.

Initially named Evaluation in Higher Education, the journal was published in both Chinese and English,
but since 2010 has gradually shifted towards examining higher education and development in an all-English context.

Jointly published by APQN (Asia-Pacific Quality Network) since in 2014, \textit{HEED} is a scholarly refereed journal aiming to encourage research in higher education evaluation and its development, raise the standards of evaluation research, and share outcomes of evaluation and higher education worldwide. The journal provides a platform for scholars, academic researchers, policy makers, and those concerned about issues in higher education.

In 2016, \textit{HEED} published 2 issues, Vol. 10 No. 1 and No. 2.

\textbf{Understanding Evaluation in Higher Education}

\textit{HEEACT} published \textit{Understanding Evaluation in Higher Education} in November 2016. Written by Professor Victor W. Liu, previous President of HEEACT, it is a highly useful book which collects all of Professor Liu's major articles from the past 11 years, with a heavy focus on analyzing the core concepts of program accreditation. It also discusses higher education through the lens of evaluation.

\textbf{Chinese and English Annual Report}

\textit{HEEACT} publishes an annual report in Chinese and English, which presents our organizational operations, major projects, and finances to the public and ensures the transparency of our evaluation system.

\textbf{Quality Assurance System}

\textbf{ISO Certification Audit}

\textit{HEEACT}'s ISO 9001 International Quality Management Systems and ISO/IEC 27001 Informational Safety Management Systems were certified in 2011 by SGS Taiwan Limited, and earned chartered status from The United Kingdom Accreditation Service (UKAS).

\textit{HEEACT} has also updated its ISO 9001 system to keep up with international developments. In using the ISO quality management systems and adopting the recommendations of SGS, \textit{HEEACT} hopes to continually improve, innovate, and make our administrative procedures more effective. By doing so, we aim to create a secure and reliable internet environment and strategies that benefit both \textit{HEEACT} and all universities in Taiwan.

\textbf{Independent Audit}

Since its founding, \textit{HEEACT} has been working to gradually implement internal control systems for accounting and auditing purposes. We do our best to ensure that all \textit{HEEACT} projects are carried out with care and accuracy. To meet these important goals, \textit{HEEACT} commissioned Baker Tilly Clock & CO to audit our 2016 balance sheets and accounting records. We also convened a meeting of the Supervisory Committee to review our finances in mid-March 2017. \textit{HEEACT} financial statements have been presented fairly and our operations and financial position are robust and comprehensive.
INDEPENDENT AUDITORS' REPORT

NO.19961050EA

To The Board of Directors of
HIGHER EDUCATION EVALUATION & ACCREDITATION COUNCIL OF
TAIWAN

We have audited the accompanying balance sheets of HIGHER EDUCATION
EVALUATION & ACCREDITATION COUNCIL OF TAIWAN as of December 31, 2016 and
2015, and the related statements of income, changes in funds and
accumulated surplus, and cash flows for the years then ended. These financial
statements are the responsibility of the Institute’s management. Our responsibility is
to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards in
the Republic of China. Those standards require that we plan and perform the audit to
obtain reasonable assurance about whether the financial statements are free of
material misstatement. An audit includes examining, on a test basis, evidence
supporting the amount and disclosures in the financial statements. An audit also
includes assessing the accounting principles used and significant estimates made by
management, as well as evaluating the overall financial statement presentation. We
believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to in the first paragraph present fairly,
in all material respects, the financial position of HIGHER EDUCATION
EVALUATION & ACCREDITATION COUNCIL OF TAIWAN as of December 31, 2016 and
2015, and the results of its operations and its cash flows for the years then
ended, in conformity with accounting policies note 2.

Baker Tilly Clock & Co

March 16, 2017
HIGHER EDUCATION EVALUATION & ACCREDITATION COUNCIL OF TAIWAN

BALANCE SHEETS
DECEMBER 31, 2016 AND 2015
(Expressed in New Taiwan Dollars)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>AMOUNT</td>
<td>%</td>
<td>AMOUNT</td>
<td>AMOUNT</td>
<td>%</td>
</tr>
<tr>
<td>CURRENT ASSETS</td>
<td>$ 41,815,889</td>
<td>58</td>
<td>$ 35,866,252</td>
<td>54</td>
<td>CURRENT LIABILITIES</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$ 34,188,367</td>
<td>47</td>
</tr>
<tr>
<td>Cash</td>
<td>27,996,572</td>
<td>39</td>
<td>26,570,762</td>
<td>40</td>
<td>Accrued expenses</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>9,718,318</td>
<td>13</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>13,864,794</td>
<td>19</td>
<td>9,217,200</td>
<td>14</td>
<td>Other payable</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>18,180,668</td>
<td>26</td>
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<tr>
<td>Other receivables</td>
<td>13,773</td>
<td>—</td>
<td>18,699</td>
<td>—</td>
<td>Advance receivables</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>5,871,084</td>
<td>8</td>
</tr>
<tr>
<td>FUNDS</td>
<td>30,300,608</td>
<td>42</td>
<td>30,300,608</td>
<td>46</td>
<td>Receipts under custody</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>17,477</td>
<td>—</td>
</tr>
<tr>
<td>Fixed</td>
<td>30,300,608</td>
<td>42</td>
<td>30,300,608</td>
<td>46</td>
<td>OTHER LIABILITIES</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>17,477</td>
<td>—</td>
</tr>
<tr>
<td>OTHER ASSETS</td>
<td>40,808</td>
<td>—</td>
<td>40,808</td>
<td>—</td>
<td>30,369</td>
</tr>
<tr>
<td>Investments in stocks</td>
<td>60,808</td>
<td>—</td>
<td>40,808</td>
<td>—</td>
<td>30,369</td>
</tr>
<tr>
<td>TOTAL ASSETS</td>
<td>$ 72,175,899</td>
<td>100</td>
<td>$ 66,207,083</td>
<td>100</td>
<td>TOTAL LIABILITIES AND FUNDS AND SURPLUS</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$ 72,175,899</td>
<td>100</td>
</tr>
</tbody>
</table>

President: 执委長 謝鼎城
Executive Director: 副理事長 鄭振隆
Tabulation: 會計嚴謹

HIGHER EDUCATION EVALUATION & ACCREDITATION COUNCIL OF TAIWAN

STATEMENTS OF INCOME
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015
(Expressed in New Taiwan Dollars)

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>2016</th>
<th>%</th>
<th>AMOUNT</th>
<th>%</th>
<th>AMOUNT</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>REVENUES</td>
<td>$ 76,166,181</td>
<td>100</td>
<td>$ 60,894,944</td>
<td>100</td>
<td>$ 10,251,856</td>
<td>18</td>
</tr>
<tr>
<td>Revenues from contracted projects</td>
<td>36,462,356</td>
<td>48</td>
<td>36,462,356</td>
<td>48</td>
<td>36,462,356</td>
<td>48</td>
</tr>
<tr>
<td>Revenues from government subsidies</td>
<td>37,708,247</td>
<td>50</td>
<td>37,708,247</td>
<td>50</td>
<td>37,708,247</td>
<td>50</td>
</tr>
<tr>
<td>Other operating revenues</td>
<td>84,000</td>
<td>—</td>
<td>84,000</td>
<td>—</td>
<td>84,000</td>
<td>—</td>
</tr>
<tr>
<td>Interest revenues</td>
<td>305,721</td>
<td>—</td>
<td>305,721</td>
<td>—</td>
<td>305,721</td>
<td>—</td>
</tr>
<tr>
<td>Other non-operating revenues</td>
<td>1,281,189</td>
<td>1</td>
<td>914,491</td>
<td>1</td>
<td>914,491</td>
<td>1</td>
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<tr>
<td>EXPENDITURES</td>
<td>$ 15,570,027</td>
<td>90</td>
<td>$ 19,800,233</td>
<td>97</td>
<td>$ 19,800,233</td>
<td>97</td>
</tr>
<tr>
<td>Contracted projects expenses</td>
<td>36,354,268</td>
<td>48</td>
<td>41,230,251</td>
<td>51</td>
<td>41,230,251</td>
<td>51</td>
</tr>
<tr>
<td>Government subsidies expenses</td>
<td>37,983,717</td>
<td>50</td>
<td>37,983,717</td>
<td>48</td>
<td>37,983,717</td>
<td>48</td>
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<tr>
<td>Other operating expenses</td>
<td>462,611</td>
<td>1</td>
<td>912,206</td>
<td>1</td>
<td>912,206</td>
<td>1</td>
</tr>
<tr>
<td>Other non-operating expenses</td>
<td>208,137</td>
<td>—</td>
<td>608,804</td>
<td>—</td>
<td>608,804</td>
<td>—</td>
</tr>
<tr>
<td>INCOME BEFORE INCOME TAX</td>
<td>406,129</td>
<td>1</td>
<td>882,523</td>
<td>1</td>
<td>882,523</td>
<td>1</td>
</tr>
<tr>
<td>INCOME TAX EXPENSES</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>NET INCOME AFTER INCOME TAX</td>
<td>$ 406,129</td>
<td>—</td>
<td>$ 882,523</td>
<td>—</td>
<td>$ 882,523</td>
<td>—</td>
</tr>
</tbody>
</table>

President: 执委長 謝鼎城
Executive Director: 副理事長 鄭振隆
Tabulation: 會計嚴謹
### Statement of Changes in Funds and Accumulated Surplus

**(Expressed in New Taiwan Dollars)**

<table>
<thead>
<tr>
<th>Description</th>
<th>Initial Fund</th>
<th>Accumulated Surplus</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance January 1, 2015</td>
<td>$30,300,000</td>
<td>$6,167,870</td>
<td>$36,467,870</td>
</tr>
<tr>
<td>Net Income for 2015</td>
<td>–</td>
<td>$862,533</td>
<td>$862,533</td>
</tr>
<tr>
<td>Balance December 31, 2015</td>
<td>$30,300,000</td>
<td>$7,030,403</td>
<td>$37,330,403</td>
</tr>
<tr>
<td>Net Income for 2016</td>
<td>–</td>
<td>$656,129</td>
<td>$656,129</td>
</tr>
<tr>
<td>Balance December 31, 2016</td>
<td>$30,300,000</td>
<td>$7,686,532</td>
<td>$37,986,532</td>
</tr>
</tbody>
</table>

**Presidents/Executive Director:**

---

### Statement of Cash Flows

**(Expressed in New Taiwan Dollars)**

<table>
<thead>
<tr>
<th>Description</th>
<th>2014</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Flow From Operating Activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net Income</td>
<td></td>
<td>$862,533</td>
</tr>
<tr>
<td>Adjustments:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Notes and accounts receivable-net</td>
<td>(4,612,028)</td>
<td>(7,994,294)</td>
</tr>
<tr>
<td>Accrued expenses</td>
<td>3,102,336</td>
<td>9,371,101</td>
</tr>
<tr>
<td>Advance receipts</td>
<td>1,417,311</td>
<td>330,720</td>
</tr>
<tr>
<td>Remains under custody</td>
<td>5,121</td>
<td>3,886</td>
</tr>
<tr>
<td>Net Cash (Used in) provided by Operating Activities</td>
<td>$1,776,789</td>
<td>$2,064,056</td>
</tr>
</tbody>
</table>

**Cash Flows from Financing Activities**

<table>
<thead>
<tr>
<th>Description</th>
<th>2014</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Increase in deposits received</td>
<td>(20,080)</td>
<td>20,080</td>
</tr>
<tr>
<td>Net Cash Provided by (used in) Financing Activities</td>
<td>(20,080)</td>
<td>20,080</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>2014</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net (Decrease) Increased Cash</td>
<td>1,598,799</td>
<td>2,888,959</td>
</tr>
<tr>
<td>Cash at Beginning of Year</td>
<td>$26,578,783</td>
<td>$23,896,827</td>
</tr>
<tr>
<td>Cash at End of Year</td>
<td>$28,177,582</td>
<td>$26,578,783</td>
</tr>
</tbody>
</table>

**Supplemental Cash Flows Information**

<table>
<thead>
<tr>
<th>Description</th>
<th>2014</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income tax paid</td>
<td>–</td>
<td>$907</td>
</tr>
</tbody>
</table>

**Presidents/Executive Director:**

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