

ANNUAL REPORT

2018



HEEACT

Higher Education Evaluation
& Accreditation Council
of Taiwan

CONTENTS

2 Message from the President

4 Message from the Executive Director

6 Organizational Profile

- History
- Vision
- Organization and Administration

12 Evaluation and Accreditation

- Second Cycle of Institutional Accreditation
- Follow-Up and Re-Evaluation for General Education Accreditation and the Second Cycle Program Accreditation
- Accreditation of Medical Schools and Programs
- Teacher Education Evaluation
- MOE Monitoring Protect for Student Rights and Learning Quality in Universities and Colleges and International Collaborative Programs Between Academia and Industry
- Project for the Finance Audit of Private Universities and Colleges
- Higher Education Sprout Project
- Document Review Project for Special Student's Education, Counseling and Gender Equity Education

21 Feedbacks and Appeal Systems

- Feedback Mechanisms
- Appeal Mechanisms

24 Voluntary Accreditation

- Program Accreditation Handbook
- Self-Accreditation Handbook
- Quality Certification Plan for Medical Education

28 Research and Training

- Research Projects
- Reviewer's Training and Workshops

32 International Exchange and Publications

- Academic Seminars and International Exchange
- Medical Accreditation: International Exchange
- Publications and Promotional Materials

40 Internal Quality Assurance

- ISO Audit
- Accounting Audit



Prof. Jong-Tsun Huang

Since 2017, the Ministry of Education (MOE) has no longer required the compulsory accreditation of academic programs and general education programs at universities and colleges; however, the MOE nevertheless provides subsidies to higher education institutions that conduct external accreditations of their programs. Therefore, many higher education institutions, not wanting to see a break in continuity, have continued the practice of external quality assurance as a means of fulfilling their commitments to institutional effectiveness and student learning outcomes. As competition in higher education has leaned increasingly towards research for many years now, and given that most institutions which are not top research universities are trying to cope with the significant challenges in the wake of low birthrates in Taiwan, the next several decades will be critical. In an era in which external accreditation of programs is no longer required, universities are eager to effectively recruit students, develop professional talent, establish robust internal systems of quality assurance, and receive effective external evaluations of quality.

Evaluation of a general university should focus on institutional governance, educational infrastructure,

curriculum, and distinct features. While program accreditation is no longer compulsory, given the high demand for quality assurance within higher education, the MOE provides subsidies to institutions that have their programs externally accredited. With pressure from global competition and the shortage of domestic students, universities have no option but to consider accreditation. Therefore, it has become incredibly important to promote effective institutional governance by integrating long-standing practices in quality assurance (QA) with the more recent trends of institutional research (IR), and the qualifications framework (QF) which is in the works. QA, IR, and QF will no doubt be highly beneficial to public and private universities alike.

It is only natural that different universities will encounter particular difficulties when integrating QA and IR. For instance, top-ranked universities will be more concerned about academic leadership and their global position; general universities will be more focused on boosting institutional governance, establishing appropriate academic infrastructure, and displaying their unique institutional features; and technical and vocational schools will look to emphasize

governance, collaboration with partners in industry, and ensure their distinct features are brought to the fore. These institutions can be further broken down into public universities, private universities, specialized universities, and universities facing difficulties recruiting students. Accreditation must take into account the unique differences between these types of institutions; the old one-size-fits-all approach is no longer tenable. With this reality in mind, we should adopt evaluation standards and accreditation criteria which are tailor-made for institutions in different categories, work to quickly develop targeted evaluation methods, and then allow institutions to select the ones most appropriate to their situation. HEEACT will continue its efforts to improve institutional and program accreditation; we will also integrate QA and IR when designing accreditation categories in order to better support the unique development of individual institutions.

QA and IR have produced visible results in the United States. While some people believe the U.S. Department of Education does not concern itself with American universities, this is a rather narrow point of view. The U.S. Department of Education simply takes a less direct approach compared to its counterpart in Taiwan. The clearest example of this is how the U.S. Department of Education uses QA and IR data as well as accountability reports from universities when determining its quotas for student loans; it is a way to ensure that universities do what they are supposed to. The United Kingdom and countries in continental Europe also employ QA and IR within higher education, but the state plays a much more active role in those countries than in the U.S.

The logic behind establishing IR offices in a university and establishing QA organizations is the exact same: both are means to support educational policy. Both IR and QA are used to guarantee quality at universities, while more generally, a comprehensive

analysis of IR produced by individual institutions can lead to higher education policies which offer more concrete, comprehensive solutions, and which help in developing more effective strategies to make macro-adjustments. How best to integrate QA and IR in effectively promoting the unique academic goals of different universities in Taiwan was a major effort of 2018, but such efforts do not stop there. Such integration will remain a major initiative within Taiwan's higher education well into the future.

As to the QF system which we are currently working to establish, HEEACT has collected data from sources in Australia, New Zealand, the European Union, and individual European countries such as Belgium, the Netherlands, and the United Kingdom. Our researchers are in the midst of comparing and analyzing this information right now. Certifying academic credentials can be a problem not just for universities in Taiwan when recruiting international students and overseas Chinese students, but for those same students once they return home after earning a degree, or completing advanced studies here, and want their credentials recognized in their own countries for purposes of certification exams or government careers. While Taiwan encountered such problems quite frequently in the past, we had relatively clear procedures in place to deal with the academic qualifications of students from Hong Kong, Macau, and Malaysia. However, with the government's rigorous promotion of its New Southbound Policy, we are sure to run into many more difficulties with students from Southeast Asian nations. This will require greater dialogue with quality assurance agencies in other nations and quite likely the establishment of mechanisms for mutual recognition of academic qualifications. Such considerations are why HEEACT has made QF a major focus, along with QA and IR. Our team will continue making efforts toward these goals and expanding internationally in the upcoming year.



Angela Yung Chi Hou

Prof. Angela Yung Chi Hou

The year 2018 was a demanding, yet productive one for the Higher Education Evaluation and Accreditation Council of Taiwan. We successfully completed the Second Cycle of Institutional Accreditation, and, with the new Ministry of Education (MOE) policies for program accreditation in place, worked hard to help universities guarantee quality both through external evaluations and self-accreditation procedures. The MOE also commissioned HEEACT to oversee several programs, including the Quality Audit of Protections for University Students' Rights to Education and International Programs Between Academia and Industry; the Audit of Private Universities' Use of Subsidies for Institutional Development; the Document Review Project for Special Education, Financial Assistance, and Gender Equity Program; and the Quality Management Project for the Higher Education Development Program. We also conducted two research studies: A Preliminary Comparative Study of Academic Qualifications Between Taiwan and New Zealand; and A Qualification

Framework Analysis for Higher Education in Taiwan. These initiatives demonstrate the increasingly diverse and complex nature of the relationship shared between HEEACT, the government, and universities.

Our biggest breakthrough over the past year was in the realm of international collaboration. In addition to winning several international awards and receiving the lead in multinational collaborative programs, such as Establishing Internal Quality Assurance Systems and the Assessment of Learning Outcomes: A Comparative Analysis of Taiwan and Japan; and Comparative Analysis of Quality Assurance Systems for Higher Education in Taiwan and Indonesia, we also published our findings from a research project conducted in 2017 in the global journal, *Quality in Higher Education*, under the title "The Implementation of Self-Accreditation Policy in Taiwan Higher Education and Its Challenges to University Internal Quality Assurance Capacity Building." Additionally, I was personally elected this past year to represent HEEACT as a board member of the International Network for Quality Assurance

Agencies in Higher Education (INQAAHE), where I will be assisting in the creation of reports on the current state of higher education and quality assurance systems in the Asia Pacific region as well as serving as leader of several working groups.

In addition, HEEACT has taken a more active role in quality assurance networks in Asia. We're working to help developing countries improve their training of quality assurance professionals. We've invited colleagues from countries like Vietnam, Bangladesh, and the Republic of Fiji to visit Taiwan for purposes of professional exchange, while we also frequently arrange mutual visits with our long-standing QA partners as well. This past November, HEEACT hosted professional colleagues from the National Institution for Academic Degrees and Quality Enhancement of Higher Education (NIAD-QE) of Japan, who observed an on-site visit for institutional accreditation. We also sent our staff members to observe an on-site visit conducted by the Malaysian Qualifications Agency (MQA). The Taiwan Medical Accreditation Council (TMAC) received an on-site visit in December as part of its application to receive recognition from the World Federation for Medical Education (WFME). In recognition of our efforts, HEEACT was awarded an APQN Award of Staff Capacity Building from the Asia-Pacific Quality Network.

Professionalism, independence, and internationalization have consistently been the three major challenges faced by global quality assurance organizations. The MOE's 2017 policy shift marked a break with fifteen years of quality assurance in Taiwan; it also led domestic QA organizations to reconsider their diverse roles and functions. In response to the massive transformations occurring in higher education due to

both internal and external factors, HEEACT will continue its efforts in the role of quality guarantor, enhance the level of professional training for those involved in accreditation, and help the government promote major educational initiatives. More importantly, HEEACT's winning of international awards and programs have allowed us to successfully begin exporting Taiwan's experience in higher education and connect with the wider global community. I am confident that HEEACT's experience will be a very important blueprint as other Asian nations work to create policies and mechanisms for their own higher education.

Under the current global development of Industry 4.0, Taiwan's QA systems must respond appropriately to social changes and industry transformations. While QA organizations will continue to face unforeseen challenges in the future, they must be accepted as inevitable on the path to realizing the expectations of the nation, region, and global community. In the upcoming year, HEEACT will be moving towards ever greater digitalization, reducing the number of reviewers required and lessening the administrative burden on universities; our final goal is to go paper-free. HEEACT is also working on creating an accreditation database, which can serve as an important reference when developing medium and long-term goals, as well as enable us to earn recognition under INQAAHE's Guidelines of Good Practice in Quality Assurance (GGP). The upcoming year is certain to be demanding for our HEEACT team, but we'll face it together with a positive attitude. At home, we'll continue to improve the quality of our services, while abroad, we'll continue our efforts to become an outstanding QA organization recognized by the global community.



Organizational Profile



History

The Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT) was founded in 2005 by the Ministry of Education and all universities and junior colleges in Taiwan, in accordance with Article 5, paragraph two of the University Act. HEEACT has been and remains specifically tasked with planning the evaluation and accreditation of higher education institutions in Taiwan. We are routinely commissioned to evaluate and accredit universities and junior colleges, and then make accreditation results accessible to the public.

HEEACT conducted the First Cycle of Program Accreditation from 2006 to 2010; the First Cycle of Institutional Accreditation in 2011; and General Education Accreditation and the Second Cycle of Program Accreditation from 2012 to 2017. Throughout this time, HEEACT has been actively developing training programs for all parties involved, while providing higher education institutions with important information about evaluation and accreditation. These efforts are aimed at enhancing the standard of accreditation in Taiwan and ensuring that all parties involved are well-informed and share a consensus on the subject of accreditation.

HEEACT analyzes pertinent issues in evaluation and accreditation both domestically and in international contexts, and employs our findings in the creation of appropriate mechanisms and standards for the accreditation process. These findings likewise form the basis of our suggestions to education policy-makers. In order to keep up with the latest international trends, HEEACT actively participates in collaborative projects and international quality assurance organizations for higher education, promoting international standards at home and striving to further develop the evaluation of higher education institutions in Taiwan.





表一 Vision 會名單

The HEEACT motto is “Impartial, Professional, and Striving for Excellence.” Each and every one of our evaluations is managed impartially and professionally, and aims to propel higher education in Taiwan towards excellence.

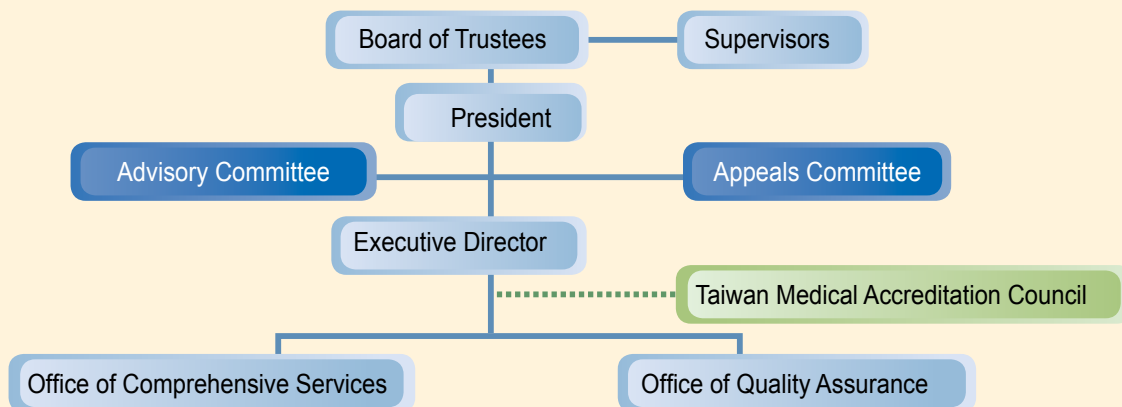


Figure 1. Organizational Structure of HEEACT



Organization and Administration

1. Board of Trustees and Supervisors

The fifth-term Board of Trustees is composed of seventeen members, each of whom serves a four-year term. Trustees are responsible for the election of the President and the appointment and dismissal of the Executive Director. Other important duties include the raising, management, and use of HEEACT funds; the review of important regulations; the review of annual revenue, expenditures, and final accounts; and the review of operational plans and oversight of their execution.

Table 1: Board of Trustees

	Name	Position	Type
President	Jung-Tsun Huang	Lecturing Professor Graduate Institute of Biomedical Sciences China Medical University	Academia
Managing Trustee	Chun-Chang Chu	Director General Department of Higher Education Ministry of Education	Ministry of Education
Managing Trustee	Wu Yung-chien	President Shih Hsin University	Association of Private Universities and Colleges
Managing Trustee	Yen-po Tang	President Taipei University of Maritime Technology	Association of Private Universities and Colleges of Technology
Managing Trustee	Jenny Huey-Jen Su	President National Cheng Kung University	Association of National Universities of Taiwan
Trustee	Yu-Huei Yang	Director General Department of Technological and Vocational Education Ministry of Education	Ministry of Education
Trustee	Hocheng Hong	President National Tsing Hua University	Association of National Universities of Taiwan
Trustee	Bing-Jean Lee	President Feng Chia University	Association of Private Universities and Colleges
Trustee	Tao-Ming Cheng	President Chaoyang University of Technology	Association of Private Universities and Colleges of Technology
Trustee	Theodore Huang	Chairman Teco Group	Industry
Trustee	Frank Huang	Founder and CEO Powerchip Technology Corporation	Industry
Trustee	Der-Tsai Lee	Fellow Academic Sinica	Academia
Trustee	Shieu-ming Chou	President Wenzao Ursuline University of Languages	Academia
Trustee	Wei-Ming Luh	Distinguished Professor National Cheng Kung University	Academia
Trustee	Doris Chun-Yin Chen	Professor Department of English National Taiwan Normal University	Academia
Trustee	Yi-Chun Huang	President University of Kang Ning	Academia
Trustee	Ying-Yao Cheng	President National Sun-yat Sen University	Academia

*Last updated December 31, 2018



Three Supervisors are installed on the Board of Trustees, each of whom serves a four-year term. The position of Supervisor is held by government representatives, experts, or scholars. Responsibilities include the auditing of HEEACT funds and savings; the monitoring of finances; and the auditing of final accounts.

2. Appeal Committee

The Appeal Committee exists to handle appeals lodged by institutions following accreditation procedures. The sixth-term Appeal Committee is composed of nine members appointed by HEEACT. A member must be a university professor with expertise in law or educational evaluation and accreditation, or a citizen devoted to social justice.

3. Executive Director

The Executive Director is responsible for the overall management of HEEACT's affairs. The position has been held by Dr. Angela Hou of the Department of Education at National Chengchi University since August 1, 2016.

4. Office of Comprehensive Services

The Office of Comprehensive Services is headed by the Executive Director and is staffed by specialists, junior officers, and assistants. Dr. Angela Hou currently runs the office and oversees the secretariat, human resources, accounting, record-keeping, the cashier, information services, publishing, public relations, and international exchange. The office also employs part-time researchers to provide assistance and consultation on subjects such as international affairs, legal matters, and research.

5. Office of Quality Assurance

The Office of Quality Assurance is headed by the Dean and is staffed by researchers, specialists, and assistants. The position of Dean is currently held by Dr. Shaw-Ren Lin from the Graduate Institute of Arts and Humanities Education at the Taipei National University of the Arts. He assumed the position on September 1, 2016, and is responsible for the planning and execution of matters related to evaluation and accreditation.

6. Taiwan Medical Accreditation Council

The Taiwan Medical Accreditation Council (TMAC) was founded on July 1, 2000. Initially established temporarily within the National Health Research Institutes, TMAC was transferred to HEEACT on December 26, 2005, although it maintains complete autonomy in its operations.

TMAC manages the evaluation and accreditation of medical programs of higher education institutions in Taiwan. It is also responsible for communicating with the international community. TMAC is composed of thirteen members, one of whom is elected by the other members to serve as Director. The Director is responsible for convening and chairing all TMAC meetings.

TMAC also installs an Executive Director, who is nominated by the Director from the list of TMAC members, and is then appointed following TMAC approval. The Executive Director assists in promoting all TMAC affairs.

TMAC installs one Executive Secretary and two Managing Coordinators to assist the Director in the planning of evaluations, the handling of administrative work, the arrangement of on-site visits, and communication with the outside community and international medical education and accrediting organizations.



Evaluation and Accreditation



Second Cycle of Institutional Accreditation

1. Evaluation Mechanisms

The mission and goals of the Second Cycle of Institutional Accreditation are an extension of those from the previous cycle. These include ensuring that institutions strive to perfect internal practices to guarantee quality and constantly endeavor to make improvements; that self-assessments and on-site visits conducted by third party reviewers confirm that institutional operations, practices, and quality assurance initiatives help the institution to realize its founding mission and goals; and that the results of both internal and external evaluations demonstrate institutional effectiveness and the commensurate fulfillment of the institution's social responsibility. Finally, accreditation results are analyzed in order to offer suggestions to develop higher education in Taiwan and to serve as a reference during the creation of educational policies.

The second cycle is based on four accreditation categories: (1) Governance and Operations; (2) Resources and Support Systems; (3) Institutional Effectiveness; and (4) Self-Improvement and Sustainability. Evaluations were scheduled to take place over a two-year period. From 2017-2018, a total of eighty-five institutions were scheduled for evaluation: seventy public and private universities; five religious schools; eight military and police academies; and two open universities.

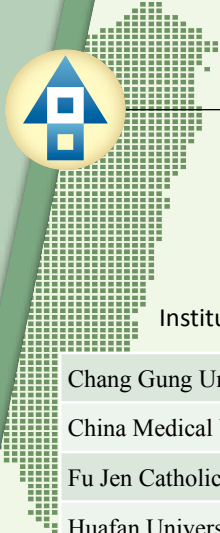
2. Institutions and Schedule

The current accreditation cycle runs from April 2016 until June 2021. Evaluations are divided into two six-month periods each year. There are a total of five stages to the accreditation process: (1) Preparation; (2) Self-Assessment; (3) On-Site Visit; (4) Review and Decision; and (5) Follow-Up.

A total of fifty-two institutions were evaluated for accreditation during 2018: twenty-five during the first half of the year, receiving on-site visits between April 17 and June 8; and twenty-seven during the second half of the year, receiving on-site visits between October 15 and December 14.

Institutions evaluated during the first half of 2018 (listed alphabetically):

Asia University	National Defense University
Chang Jung Christian University	National Dong Hwa University
Chung Hua University	National Kaohsiung Normal University
Chung Shan Medical University	National Pingtung University
Chung Yuan Christian University	National Sun yat-Sen University
Da-Yeh University	National Taipei University of Education
Feng Chia University	National Taiwan Ocean University
Hsuan Chuang University	Providence University
I-Shou University	Shih Chien University
Nanhua University	Taipei National University of the Arts
National Central University	Tzu Chi University
National Chiayi University	Yuan Ze University
National Chung Hsing University	



Institutions evaluated during the second half of 2018 (arranged alphabetically):

Chang Gung University	National Taichung University of Education
China Medical University	National Taipei University
Fu Jen Catholic University	National Taiwan University
Huaan University	National Taiwan Normal University
I-Kuan Tao Chong-De School	National Tsing Hua University
I-Kuan Tao College	National University of Tainan
Kaohsiung Medical University	National Yang Ming University
Ming Chuan University	Shih Hsin University
National Changhua University of Education	Soochow University
National Cheng Kung University	Taipei Medical University
National Chengchi University	Taiwan Graduate School of Theology
National Chi Nan University	Tamkang University
National Chiao Tung University	Tunghai University
National Ilan University	

3. Accreditation Results

A total of seventeen institutions were evaluated during the second half of 2017, four of which were military or police academies. Given the sensitive nature of national defense and law enforcement, the MOE mails accreditation results directly to such academies and does not publicize the results.

Accreditation results for the remaining thirteen institutions were announced on June 29, 2018. Every institution received accreditation in each of the four evaluation categories (Governance and Operations; Resources and Support Systems; Institutional Effectiveness; and Self-Improvement and Sustainability).

The on-sites visits for institutions evaluated during the first half of 2018 were completed in June this year, with results to be announced in December. The results of institutions evaluated during the second half of 2018 are scheduled to be announced in June 2019.

Follow-Up and Re-Evaluation for General Education Accreditation and the Second Cycle Program Accreditation

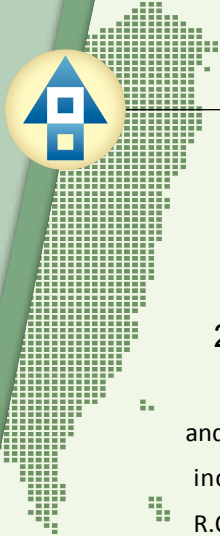
1. Evaluation Mechanisms

In order to ensure that accreditation remained consistent and systematic, the Second Cycle of Program Accreditation continued in the spirit of the First Cycle of Program Accreditation and the First Cycle of Institutional Accreditation, retaining the accreditation system as the foundation of the overall evaluation framework. Whereas the First Cycle of Program Accreditation focused on “input”



at the program-level, emphasizing the importance of providing students with a high-quality learning environment, and the First Cycle of Institutional Accreditation focused on creating a set of mechanisms to assess the learning outcomes of students, the new focus for the second cycle transferred to the level of “process”: namely, how mechanisms were utilized to assess student learning outcomes in order to fully realize a program’s educational goals and ensure that students learn the core competencies required. This new focus was aimed at ensuring that programs were proactive in guaranteeing the learning outcomes of students. At the same time, General Education Accreditation was also conducted to assess how effectively general education programs are being implemented at higher education institutions.

All institutions that receive a result of “conditionally accredited” are required to undergo follow-up evaluation at the end of the self-improvement stage, while those that receive a result of “accreditation denied” are required to undergo re-evaluation after that stage. An institution receiving follow-up evaluation must complete the Self-Improvement Checklist, and, based on the problems and weaknesses noted in the On-site Visit Report from the previous on-site visit, present a Self-Improvement Plan to serve as the primary basis in assessing the improvements made. An institution to be re-evaluated must conduct a completely new round of self-assessment based on the four evaluation categories, and then submit the new Self-Assessment Report to HEEACT. Follow-up evaluation and re-evaluation are aimed at assessing the improvement measures implemented by an institution. Results are submitted to the Ministry of Education as a reference during the creation of higher education policy.



2. Institutions and Schedule

A total of twelve institutions received follow-up or re-evaluation as part of the General Education and Second Cycle of Program Accreditation procedures conducted in 2016. The twelve institutions included: Central Police University, Open University of Kaohsiung, R.O.C. Military Academy, R.O.C. Air Force Academy, National Defense University, Aletheia University, Air Force Institute of Technology, National Quemoy University, Army Academy R.O.C., University of Taipei, National Open University, and University of Kang Ning. On-site visits for the first half of the year were conducted between April 16 and May 21, with those for the second half of the year taking place from October 15 to December 6.

3. Accreditation Results

All institutions that received a result of “conditionally accredited” or “accreditation denied” during the previous evaluation were required to undergo follow-up evaluation or re-evaluation, respectively. Included were thirteen programs at five institutions. Eleven received accreditation this time, while two were conditionally accredited. In addition, three universities originally evaluated during the second half of 2015 received follow-up or re-evaluation of their general education programs. Two received a result of “accredited” and one received a result of “accreditation denied.”

On-site visits for follow-up evaluation or re-evaluation of institutions initially evaluated in the first half of 2016 were completed in June 2018, with results announced in December. On-site visits for institutions originally evaluated in the second half of 2016 were completed in December 2018, with results scheduled to be announced in June 2019.

Accreditation of Medical Schools and Programs

1. Evaluation Mechanisms

The Taiwan Medical Accreditation Council (TMAC) is responsible for accrediting all public and private medical schools (including the National Defense Medical Center and the recently established School of Medicine for International Students at I-Shou University) and post-baccalaureate medical programs in Taiwan. However, TMAC does not evaluate or accredit medical schools or post-baccalaureate medical programs in the field of Chinese medicine.

Every TMAC reviewer serving on an on-site evaluation panel is an expert in the field of medical education. The evaluation panel is composed of scholars and professionals with expertise in basic medical science, clinical medicine, and the humanities. Attention is always paid to ensuring that public and private educational institutions are represented equally on the evaluation panel. The evaluation panel also invites one to two Chinese-speaking experts from overseas or scholars with many years of experience in international medical education to serve as reviewers, thus bringing a broader perspective to the team.

An evaluation panel is responsible for evaluating medical teaching and clinical practicums at medical

schools/programs. Evaluation during the on-site visit is conducted based on five categories: (1) Administration (administrative framework, resources, and finances); (2) Curriculum (integration of clinical and basic medicine as well as arts and humanities); (3) Faculty (systems of promotion and faculty development); (4) Medical Students (recruitment, academic affairs, and counseling); and (5) Educational Resources.

2. Programs and Schedule

The following on-site visits were completed between November and December 2018: School of Medicine at Chung Shan Medical University (follow-up evaluation), Department of Medicine at Mackay Medical College (follow-up evaluation), and the School of Medicine at China Medical University (comprehensive evaluation).

Teacher Education Evaluation

1. Evaluation Mechanisms

Teacher education programs are evaluated based on the following six categories: (1) Educational Goals and Training; (2) Administrative Operations and Self-Improvement; (3) Student Recruitment and Learning Supports; (4) Instructor Quality and Curriculum; (5) Student Learning Outcomes; and (6) Teaching Practicums and Partnerships. All categories are evaluated individually and receive one of the following results: accredited, conditionally accredited, or accreditation denied. After the appeal process is complete, accreditation results are submitted to the Teacher Education Review Committee (MOE) for confirmation as well as decision on how to employ the results.

2. 2018 Results

The two preceding cycles of accreditation focused on enhancing the effectiveness and quality control of teacher education programs, as well as the guidance such programs receive. The focus of the current cycle shifted to improving the professionalism, effectiveness, uniqueness, and innovation of teacher education programs, and ensuring that programs are able to constantly progress in those four areas by incorporating mechanisms to manage observations and self-assessment based on the positioning of the school, the structure of the program, and administrative factors.

MOE Monitoring Protect for Student Rights and Learning Quality in Universities and Colleges and International Collaborative Programs Between Academia and Industry

1. Mechanisms and Features

Over recent years, the number of higher education institutions in Taiwan has continued to grow despite decreasing national birthrates, meaning that all institutions face shortages of students. This quality audit aims to protect the right to receive a quality education at junior colleges and universities and seeks to prevent



institutions from taking administrative and cost-saving measures to deal with dwindling student numbers (e.g. combining classes or laying off instructors) that would negatively impact educational quality and harm the rights and interests of students and faculty alike.

In compliance with the New Southbound Policy, the quality audit also arranged for on-site visits to institutions which offer international programs that involve collaboration with industry. The goal is to understand program operations and the quality assurance mechanisms in place, with particular emphasis on guaranteeing the rights of local and international students to receive quality education. The audit examines important factors which could impact the quality of teaching, such as planning and implementation of curricula; faculty expertise and salary structure; and the management of student attendance and counseling measures. Starting from the fall semester of the 2018-2019 academic year, the scope of the audit was expanded to include schools of continuing education.

2.2018 Results

A total of thirty institutions were audited as part of this project during the spring semester of the 2017-2018 academic year. Twenty-one institutions underwent document review and also received an on-site visit, while nine underwent document review alone. Twenty-two institutions were audited during the fall semester of the 2018-2019 academic year, with twenty undergoing document review and receiving an on-site visit, and two undergoing document review alone. Following the evaluation process, the Ministry of Education mailed written notification of audit results to the institutions and requested written feedback. Institutions were simultaneously requested to submit improvement plans as well as documents and information to be audited the following semester.

Institutions with programs participating in the New Southbound Talent Development Program were audited for the first time during the spring semester of the 2017-2018 academic year. A total of eighty-one programs at thirty institutions underwent document review and received an on-site visit. Forty-one institutions were audited during the fall semester of the 2018-2019 academic year. A total of one hundred sixty-nine programs underwent document review and one hundred fifty-five received an on-site visit. Following the evaluation process, the MOE mailed written notification of audit results to the institutions and requested written feedback. Institutions were simultaneously requested to submit improvement plans as well as documents and information to be audited the following semester.

Programs at thirteen schools of continuing education were also audited for the fall semester of the 2018-2019 academic year.

Project for the Finance Audit of Private Universities and Colleges

1. Mechanisms and Features

In order to ensure that Ministry of Education subsidies supplied to higher education institutions are used appropriately, the MOE commissioned HEEACT to oversee this audit back in 2015. Document reviews and on-site visits this year (2018) aimed to ensure that universities employed MOE subsidies and funding in accordance

with regulations. Universities were assessed in five categories: (1) outcomes during the 2017-2018 academic year; (2) improvements based on the document review and on-site visit from the 2016-2017 academic year; (3) plans for subsidy use and the expenditure of the funds; (4) current accounts; and (5) capital accounts.

2.2018 Results

A total of forty-one institutions underwent a document review and received an on-site visit during 2018. Document reviews were conducted in July and August, with on-site visits following in October. HEEACT hosted an information seminar in May to foster greater communication with all parties involved and to ensure that institutions understood procedures and follow-up requirements. Where subsidies were inappropriately used, the MOE discussed the issue and then sent a written decision to the institution. All institutions that received a notification have since reimbursed the MOE in full.

Higher Education Sprout Project

1. Mechanisms and Features

In 2018, the Ministry of Education launched the Higher Education Sprout Project, with the main motifs of deepening local roots, making connections globally, and looking to the future. The program has four main goals: to create innovative teaching practices; to boost public access to higher education; to develop unique university features; and to fulfill social responsibility. The program has two main initiatives: (1) To make comprehensive improvements to the quality of universities and diversify the development of higher education in Taiwan (i.e. guarantee equal access to education); and (2) To support universities in their pursuit to attain world-class positions and establish research centers (i.e. boost the national competitiveness of Taiwan). Another component of the program is to steer university resources towards local projects and offer support to disadvantaged students. HEEACT was tasked to oversee the project and design procedures for document reviews and on-site visits, as well as to assess how effectively the program is being implemented at institutions.

2.2018 Results

In order to select institutions to participate in the program, document review procedures were managed over a series of briefings, consensus-building meetings, and the final meeting. The MOE then made its final decision on which universities to accept to the program based on the recommendations of the reviewers tasked with assessing specific disciplines. A total of seventy-one general universities, eighty-five technical and vocational colleges, four university-wide projects, and sixty-five research centers were approved to take part in the program. The program employs the MOE's common performance indicators and oversight requirements, affording a greater understanding of university needs and promoting greater interaction. In addition, an exclusive website and the Higher Education Sprout Project Oversight Platform have been established so the MOE can track how universities are executing the program, developing their unique features, making information publicly accessible, and fulfilling performance indicators.



Document Review Project for Special Student's Education, Counseling and Gender Equity Education

1. Mechanisms and Features

In order to simplify evaluation procedures and on-site visits, while at the same time respecting the autonomy of universities and reducing their administrative burden, the MOE discontinued the joint supervision Plan for higher education institutions in 2017. The MOE transformed the original program into the Document Review Project for Student's Special Education, Counseling and Gender Equity, and commissioned HEEACT to monitor it regularly. The evaluation process involves a self-assessment by universities as well as a document review by reviewers. The category of counseling and assistance for students with disabilities includes an inspection of facilities (to ensure barrier-free access) and an information review aimed at assessing how well the university is promoting student affairs and special education policies.

2. 2018 Results

There are two possible results following document review: (1) pass; or (2) improvements required. A total of forty-seven institutions were evaluated this year (2018). In the special education category, twenty-eight earned a pass and thirteen required improvements. In the financial assistance category, all twenty-nine private schools earned a pass. In the gender equity category, twenty-three institutions received a pass, and seven required improvements. The MOE will employ the results to assist institutions in enhancing the quality of their services, comprehensively developing student affairs, and boosting assistance to students.



Feedback





Feedback Mechanisms

1. Second Cycle of Institutional Accreditation

After HEEACT completes the drafting of the On-site Visit Report and Improvement Checklist, copies are mailed to an institution. An institution may provide feedback for any of the following reasons: information, data, or written content within the On-site Visit Report or the Improvement Checklist does not correspond to facts; there was a violation of procedure during the on-site visit; or evidence required for the on-site visit was insufficient or lacking at the time.

Upon receipt, HEEACT invites the original members of the on-site visit panel to review the feedback and come to a decision, which is then mailed to the institution.

Nineteen institutions evaluated during the first half of the year for the Second Cycle of Institutional Accreditation provided feedback. Panels responded as follows: original decision upheld (64%); original decision partially upheld (26%); and feedback accepted (10%).

2. Accreditation of Medical Schools and Programs

Institutions may provide feedback within two weeks of receiving the initial draft of the On-site Visit Report for either of the following reasons: the institution suspects a violation of procedure occurred during the on-site visit, or the report does not conform to facts because data, information, or written content does not properly reflect the actual situation at the institution. After receiving feedback, TMAC invites members of the evaluation panel to provide a written response. TMAC then confirms the response and mails the final decision to the institution.

Two institutions provided feedback on twenty-six items during 2018. Final decisions were as follows: the original decision was upheld in six instances (23.1%); feedback was accepted and the report was revised in eighteen instances (69.2%); and feedback was accepted and the original decision was changed in two instances (7.7%).

Appeal Mechanisms

1. Second Cycle of Institutional Accreditation, General Education Accreditation and Second Cycle of Program Accreditation, and Accreditation of Teacher Education Programs

In order to guarantee the rights and interests of institutions, HEEACT invites nine professionals with expertise in law or educational evaluation and accreditation to serve on an Appeal Committee. An institution may lodge an appeal if there was a violation of procedure or if content in the On-site Visit Report does not correspond to facts. Within thirty days beginning the day after HEEACT receives an appeal, the Appeal Committee is convened to determine whether or not there was a violation of procedure or if content in the

report does not conform to facts.

The Appeal Committee arrives at one of three possible results: the appeal will not be considered; the appeal is valid; or the appeal is rejected. A written copy of the final resolution must be completed within four months of the initial meeting. The written resolution must clearly state the final resolution, related facts, the statement of the appellant institution, and the reasons behind the resolution. HEEACT then mails the resolution to the institution.

No institutions or programs lodged an appeal in 2018.

2. Accreditation of Medical schools and Programs

TMAC created Guidelines Governing the Review of Appeals and the Composition of the Appeal Committee to establish norms for the handling of appeals. An institution may lodge an appeal for a violation of procedure or for written content in the report which does not correspond to facts. The Appeal Committee is convened in order to review the appeal within thirty days from the day after the appeal was lodged and to then produce a written resolution.

No institutions lodged an appeal in 2018.



Voluntary Accreditation



Following the announcement in 2017 that the Ministry of Education would no longer conduct evaluations for the accreditation of colleges, departments, graduate institutes, and degree programs (“program accreditation”), the responsibility of planning these evaluations has now been returned to the hands of individual institutions. Based on the principles of institutional autonomy and accountability, an institution has the choice of foregoing program accreditation, provided that other mechanisms are in place to guarantee quality. An institution that intends to evaluate its programs may contact an accrediting organization. There are two options available for program accreditation (associated financial costs are borne by the institution): (1) the institution can request a third-party to evaluate and accredit one of its programs, or (2) the institution can self-accredit one of its program and then submit the results to HEEACT for recognition. HEEACT drew up guidelines for both options in 2017: (1) Program Accreditation Handbook and (2) Self-Accreditation Handbook.

Program Accreditation Handbook

1. Mechanisms and Features

Quality assurance (QA) categories were designed according to the philosophy that programs should realize their unique academic position and create a culture of quality assurance. After reviewing the experience of accrediting organizations both in Taiwan and overseas, the QA categories were combined with the PDCA (Plan-Do-Check-Act) management method to help programs review their practices and outcomes in three major categories: (1) Operations, Development, and Improvement; (2) Faculty and Teaching; and (3) Students and Learning.

Each QA category has its own list of standards, which are compulsory elements to be evaluated during an on-site visit. Based on its distinct features or policy needs, a program may choose to be evaluated using one of the following three options or through combinations of two or more: (1) Evaluation based on the program’s display of distinct features in each standard; (2) Evaluation based on the program’s display of distinct features in each standard as well as in new core indicators created by the program to showcase its distinct features; (3) New QA categories with a corresponding set of standards created by the program to showcase its distinct features.

2. Institutions and Schedule

National Taipei University of Nursing and Health Sciences received an on-site visit on December 18, 2018.

3. Accreditation Results

An accreditation cycle lasts six years. In order to qualify for accreditation, a program must confer an associate bachelor’s degree, bachelor’s degree, master’s degree, and/or doctoral degree. Following evaluation, a program may be given one of three possible results: accredited for a period of six years, accredited for a period of three years, or re-evaluation required. The accreditation procedures for the year were completed on December 18, with results to be announced in March 2019.



Self-Accreditation Handbook

- This handbook was designed to guide institutions in self-accrediting their departments, graduate institutes, and degree programs, based on their particular needs and distinct features. Self-accreditation is divided into two stages: (1) recognition of an institution's self-accrediting mechanisms; and (2) recognition of the outcomes of the program accreditation (i.e., recognition of accreditation results).

1. Mechanisms and Features

(1) Recognition of Self-Accrediting Mechanisms

The recognition of self-accreditation mechanisms first requires that an institution reviews the mechanisms to be employed in the accreditation of its programs. Recognition itself consists of reviewing whether or not an institution has drawn up a Self-Accreditation Action Plan and then created relevant regulations and procedures based on the accreditation categories therein. An institution must submit its Self-Accreditation Action Plan, which will be used as the primary basis in granting recognition.

(2) Recognition of Self-Accreditation Results

The review of self-accreditation results consists of HEEACT utilizing an institution's Self-Accreditation Action Plan (approved by HEEACT in the previous stage) and employing the PDCA model to review whether or not the institution self-accredited one of its departments, graduate schools, or degree-granting programs in accordance with its action plan. Recognition is granted based on whether self-accreditation outcomes and practices for ongoing improvement are appropriate and comprehensive.

2. Institutions and Schedules

A total of fifteen institutions participated in the recognition process this year (2018). Of these, five have completed the procedures required to obtain recognition of their self-accrediting mechanisms, with the remaining eight scheduled to do so in 2019. A further two universities will undergo recognition procedures in 2020.

National Taiwan University and Hungkuang University underwent recognition procedures in March, with National Chung Hsing University, Tainan National University of the Arts, and Yuan Ze University following in September.

3. Results

One of two possible results is granted for an institution's self-accrediting mechanisms: recognition granted; or recognition denied. After self-accrediting mechanisms are recognized, the institution may self-accredit its programs and submit its Self-Accreditation Report to HEEACT for recognition.

All five institutions that completed recognition procedures earned recognition. The institutions will now self-accredit their programs and submit their reports to HEEACT to earn recognition of their accreditation results. Expected timelines for the submission of the reports are as follows: Yuan Ze University in September 2019; Hungkuang University and Tainan National University of the Arts in March 2020; National Chung Hsing University in September 2020; and National Taiwan University in September 2022.

Quality Certification Plan for Medical Education

Following the Ministry of Education's 2017 decision to grant higher education institutions greater autonomy in determining their development, program accreditation has become voluntary, with individual institutions deciding how best to assure the quality of their programs. However, the high demands that the global community places on the professional licenses and certifications of specialized disciplines, such as engineering and medicine, simply cannot be ignored. Therefore, to uphold these high global standards for medical professionalism, a resolution was unanimously passed at the 63rd meeting of directors of national and private medical schools in Taiwan on May 17, 2017: TMAC will continue to manage the accreditation of medical programs in Taiwan, and serve as guarantor of the quality of medical education.

TMAC published its accreditation handbook in January 2018, which includes the methods of accreditation, the schedule, documents and information required as part of an institution's self-assessment, accreditation categories and standards, and accreditation results.

Applicants for accreditation this year included Chung Shan Medical University (follow-up evaluation), Department of Medicine at Mackay Medical College (follow-up evaluation), and the School of Medicine at China Medical University (comprehensive evaluation).



Research and Training



Research Projects

1. Pilot Project for the Third Cycle Institutional Accreditation

This project aimed to explore how the third cycle of institutional accreditation should be planned and designed. Research methods included data analysis and focus discussions which were aimed at analyzing the practices and problems of institutional accreditation both in Taiwan and internationally. Results from accreditation work performed in 2017 were likewise analyzed and discussed so as to offer directions and practices to be applied in the third cycle.

2. Practical Analysis of the Second Cycle Institutional Accreditation

Research methods included document analysis, surveys, and consultations with experts. The project aimed to present and analyze the results of the Second Cycle of Institutional Accreditation, as well as provide a benchmark for the planning of the following cycle.

3. Assessment of Learning Outcomes and Internal QA Building in Higher Education in Japan and Taiwan: The Role of External QA Agencies and Universities

This research investigated how higher education institutions and quality assurance organizations in Taiwan and Japan handle two key issues: (1) the assessment of student learning outcomes and (2) internal quality assurance mechanisms in higher education institutions. The findings of this study help cast light on how external evaluations conducted by quality assurance agencies in Asia impact the assessment of learning outcomes and the establishment of internal quality assurance mechanisms within universities.

4. Comparisons of QA systems, Review Standards, and Procedures, and Transparency in Taiwan and Indonesia: Capacity Building for Mutual Recognition of Joint/Double Degree Programs

Taiwan and Indonesia have developed a long-term relationship in the sphere of higher education. In order to promote student mobility between both nations, while ensuring that educational quality in collaborative efforts remains high, this research focused on cooperation between HEEACT and the National Accreditation Agency for Higher Education (BAN-PT). The study sought to establish mutual trust between both accrediting agencies through a comparative analysis of each other's quality assurance systems, QA categories, and accreditation procedures. The purpose of the study was to use a comparison of the QA systems employed by HEEACT and BAN-PT in order to prepare multilateral agreements which recognize the accreditation results of different QA organizations, while also providing a meaningful reference on the broader level of mutual recognition of QA in higher education.

5. Pilot Study of Higher Education Academic Qualifications Between Taiwan and New Zealand

This study aimed at understanding the current state of higher education qualifications in Taiwan and



New Zealand, as well as performing a preliminary comparison and analysis of the higher education qualifications of both nations which can be used as a foundation to establish a system of mutual recognition of educational credentials. Preliminary findings showed that both nations have well-developed systems of higher education and quality assurance; however, Taiwan nevertheless lacks a qualifications framework and comprehensive description of learning outcomes. Therefore, this study suggests that Taiwan should create a qualifications framework that would allow our system of higher education to conform more fully to international standards.

Reviewer's Training and Workshops

Professionalism is the cornerstone which guarantees that evaluation mechanisms enjoy public confidence. All reviewers are therefore required to undergo specialized training to ensure a high degree of professionalism in the evaluation and accreditation of higher education in Taiwan.

1. Preparatory Meetings

Preparatory meetings are held before on-site visits in order to ensure that reviewers are fully aware of the philosophy and practices involved in the current accreditation cycle. The preparatory meeting for the Second Cycle of Institutional Accreditation was aimed at ensuring that reviewers shared a consensus on professional norms and evaluation standards by acquainting them with key components of accreditation, such as the itinerary, the institutions to be evaluated, the scope of accreditation, and key areas of focus. HEEACT hosted a total of four preparatory meetings during February, March, and September of 2018. In addition, in order to enhance the quality of evaluations and accreditation work, the panel chairs were selected prior to on-site visits and invited to attend a seminar, where they were able to discuss procedural issues and accreditation standards, as well as hear the opinions and experience of previous panel chairs.

2. Professional Training Seminars for Reviewers

(1) Program Accreditation

HEEACT hosts a series of training seminars aimed at ensuring that reviewers adhere to high standards of professionalism. There are three core courses which are closely related to evaluation practices: (1) Evaluation Ethics and Practices; (2) Report Writing; and (3) Mechanisms to Guarantee Student Learning Outcomes. A total of 2,248 reviewers had completed all three courses by the end of 2018.

(2) Institutional Accreditation

HEEACT designed two training courses which are mandatory for all reviewers engaged in the Second Cycle of Institutional Accreditations: (1) Data Collection and Assessment; and (2) Evaluation Ethics. A total of 311 reviewers had completed these courses by the end of December 2018.

3. Program Accreditation Seminars

In order to ensure that institutions understand the operations and procedures involved in accreditation,

HEEACT offers two free consultations delivered on campus to all institutions being evaluated. These consultations focus primarily on accreditation categories and standards, preparatory work required on the part of the institution, information and data needed for the on-site visit, the itinerary of the on-site visit, self-assessments, and the writing of the self-assessment report. Consultations also offer institutions the chance to ask questions and share their opinions with HEEACT representatives face-to-face. In total, HEEACT made thirty-two trips to twenty-two campuses in 2018 for these purposes.

4. Self-Accreditation Seminars

In order to ensure that all applicants and personnel fully understand self-accreditation procedures and key focus points, HEEACT hosted a Self-Accreditation Seminar, which was attended by thirty-six representatives from fourteen universities. HEEACT also gave two on-campus information seminars for two universities interested in applying, which were attended by a total of ninety-four representatives.



International Exchange and Publications





Academic Seminars and International Exchange

1. HEEACT International Conference 2018

The HEEACT International Conference 2018 was hosted in Taipei from October 17 to 18. The theme of the event was “Quality Assurance of Higher Education 4.0: Innovation and Transition.” With the MOE’s decision in 2017 to discontinue the compulsory accreditation of university programs and return greater autonomy to higher education institutions, this event was a response and exploration of the major transformations taking place in the higher educational environment, the roles and responsibilities of QA organizations in this changing context, and how to effectively guarantee quality in the future. The conference brought together educational leaders from around the globe to discuss the key issues facing higher education today and to offer different vantage points from which to explore them.

Keynote speakers included Dr. Susanna Karakhanyan, president of the world’s largest QA organization for higher education, the International Network for Quality Assurance Agencies in Higher Education (INQAAHE), and Dr. Bjørn Stensaker, an authority from the University of Oslo. Both speakers shared their thoughts on the latest trends in global quality assurance, with each bringing a unique analysis based on their respective positions as QA administrator and academic. Their talks offered the audience a whole new way of thinking about QA.

Participants at the conference included QA representatives and renowned academics and scholars from nine countries: Armenia, Norway, the Netherlands, Vietnam, Indonesia, Malaysia, New Zealand, Australia, and Taiwan. Their lively talks dug into fertile issues and offered the chance to discuss, interact, and learn about the practical experiences within accreditation systems in different countries. Also at the event, HEEACT signed a memorandum of Understanding with the International Centre of Excellence in Tourism and Hospitality Education (THE-ICE) from Australia. This MoU offers Taiwan an excellent opportunity to connect with the



international community and open up avenues for future collaboration with THE-ICE. It is also hoped to boost staff exchange and cooperation on accreditation work between HEEACT and THE-ICE, and strengthen the bilateral relationship while broadening Taiwan's global perspective and enhancing its level of quality assurance in higher education.

2. International Exchange Activities

With a view to connecting higher education in Taiwan with the global community, HEEACT is often commissioned by the Ministry of Education and other higher education institutions to invite experts and scholars from overseas to give lectures and host forums on topics ranging from higher education in Taiwan, to policy mechanisms for quality assurance, to personal experience in accreditation and related research. These events always include comprehensive discussions and exchange of opinions on these topics, where guests are invited to express their professional views, and help point to future avenues of collaboration. The year 2018 saw visits from members of nine QA agencies and universities and three individual scholars.

Table 2: International Visitors in 2018

Date	Organization/Scholar
January 12	Dr. Jung Cheol Shin Professor Seoul National University South Korea
January 16	Maria M. Yudkevich Vice Rector National Research University Higher School of Economics Russia
January 22	Mongolian National Council for Education Accreditation (MNCEA)
May 7	Center for Education Testing and Quality Assessment, Vietnam National University, Ho Chi Minh City American International University Bangladesh National Training and Productivity Centre, Fiji National University
June 26	Shanghai Educational Evaluation Institute (SEEI)
July 4	The National Accreditation Agency for Higher Education (BAN-PT) Indonesia
July 4	The European Consortium for Accreditation in Higher Education (ECA)
September 20	Martin Ince Scholar and co-founder of QS World University Rankings
October 19	Japan Institution for Higher Education Evaluation (JIHEE)
November 27	Institute of Korean Medicine Education and Evaluation (IKMEE)

3.Global Participation

In order to promote Taiwan's higher education and enhance professional training, HEEACT is an active member of major international organizations, including the International Network for Quality Assurance Agencies in Higher Education (INQAAHE), Asia-Pacific Quality Network (APQN), CHEA International Quality Group (CIQG), and the World Federation for Medical Education (WFME). Our active participation in the major annual activities hosted by the aforesaid organizations allows us to discuss and interact with professionals and QA organizations both from Taiwan and overseas. At the same time, HEEACT helps APQN and INQAAHE promote their missions and promotional work in the Asia-Pacific region, bolstering multilateral exchange and interaction, which creates positive benefits for HEEACT's future growth.

HEEACT was also commissioned by the MOE this year to conduct two studies: (1) The Pilot Study of National Qualifications Framework in Taiwan Higher Education and (2) Pilot Study of Higher Education Academic Qualifications Between Taiwan and New Zealand. We therefore arranged visits to universities and QA organizations in Australia, New Zealand, and Europe for purposes of data collection and the creation of reports. Our members also took the opportunity to foster closer relationships with higher education institutions

Table 3: Global Participation in 2018

	Date	Location	Activity
1	March 22 – 25	Nagpur, India	2018 APQN Annual Conference (AAC) and Annual General Meeting
2	May 2 – 4	Republic of Mauritius	INQAAHE 11th Biennial Forum 2018
3	May 22 – 25	Hasselt Belgium	IREG-9 Conference
4	July 20	Melbourne, Australia	Visit to Tertiary Education Quality and Standards Agency (TEQSA)
5	July 23 – 26	Wellington, New Zealand	Visit to Wellington campus of Massey University Visit to Victoria University of Wellington Visit to Academic Quality Agency for New Zealand Universities (AQA) Visit to Universities New Zealand
6	August 27 – 30	Bali, Indonesia	APQN 3rd Global Summit Visit to Indonesia Institution of the Arts Denpasar, Udayana University
7	November 7 – 8	Brussels, Belgium	Agence pour l'évaluation de la qualité de l'enseignement supérieur (AEQES) European Association for Quality Assurance in Higher Education (ENQA) Education, Audiovisual and Culture Executive Agency (EACEA)
8	November 9	The Hague, Netherlands	Accreditation Organisation of The Netherlands and Flanders (NVAO)
9	November 12 – 14	London, United Kingdom	University College London The Quality Assurance Agency for Higher Education (QAA) Office for Students (OfS)



in Australia, New Zealand, Belgium, the Netherlands, and the United Kingdom, which will boost opportunities for exchange and collaboration. Please refer to table 3 for HEEACT's visits overseas.

4. Memorandums of Understanding

In order to promote multi-national collaboration in the realm of higher education, HEEACT attends international conferences and interacts with experts and scholars from countries around the globe. This affords us insight into how different countries manage QA for higher education and allows us to arrange visits to agencies overseas. HEEACT is always interested in forming long-term collaborative partnerships and showcasing Taiwan on the global stage. Please see table 4 for a list of MOU signed this year.

Table 4: MOU Signed in 2018

	Date	Location	Partner
1	July 20	Australia	Tertiary Education Quality and Standards Agency (TEQSA)
2	October 18	Australia	International Centre of Excellence in Tourism and Hospitality Education (THE-ICE)
3	November 28	Mongolia	Mongolian National Council for Education Accreditation (MNCEA)

5. Staff Capacity Building Programme

HEEACT is constantly looking for opportunities to expand our global presence. We have been a participant in many APQN projects, such as the Staff Capacity Building Programme, which is geared toward enhancing international development. The programme aims primarily to boost the exchange of staff between QA organizations, promote greater development of such organizations, and strengthen the bilateral relationships HEEACT enjoys with partner organizations overseas. Visits and first-hand experience allow the organizations involved to transmit knowledge and share their experience more quickly and effectively. These exchanges also allow our staff to boost their expertise, broaden their global perspective, and become more professional and internationally-minded.

HEEACT hosted personnel from the Malaysian Qualifications Agency (MQA) back in November 2017; this February, it was our turn to repay the visit. Dr. Shaw-Ren Lin, director of the Office of Quality Assurance, led a delegation to MQA from February 26 to 28. Director Lin took the opportunity to observe an on-site visit, getting a better understanding of how evaluations are managed in Malaysia, how QA systems work there, and what qualifications frameworks are in place.

HEEACT once again received funding from APQN this year to oversee the 2018 APQN-HEEACT Staff Capacity Building Programme. We hosted five guests from the QA organizations of three countries from June 6 to 10, organizing a series of activities and visits designed to offer our guests a more comprehensive understanding of how accreditation systems and procedures are managed in Taiwan.

From November 18 to 21, we hosted four guests from the National Institution for Academic Degrees and Quality Enhancement of Higher Education (NIAD-QE) from Japan. They were able to observe an on-site



visit conducted for purposes of institutional accreditation, see first-hand the procedures and mechanisms employed by HEEACT, and compare and share the differences between how evaluations are handled in Taiwan and Japan.

The Center for Education Accreditation-Vietnam National University Ho Chi Minh City (CEA-VNUHCM) arranged for four HEEACT representatives to attend an on-site visit conducted at Saigon University from December 19 to 21, allowing HEEACT observers to obtain first-hand experience of the evaluation system employed in Vietnam. Such Staff Capacity Building Programmes allow QA organizations to learn from one another, benefit organizational development, and enhance the expertise of personnel while creating QA systems which are more robust and comprehensive.

Table 5: 2018 Staff Capacity Building Programme

Dates	Location	Visitor
May 6 to 10	Taipei	Center for Education Accreditation-Vietnam National University Ho Chi Minh City (CEA-VNUHCM) Institutional Quality Assurance Cell American International University Bangladesh (AIUB-IQAC) Quality Standards Office, Fiji National University
November 18 to 21	Taipei	National Institution for Academic Degrees and Quality Enhancement of Higher Education of Japan (NIAD-QE)
Dates	Location	Host
February 26 to 28	Malaysia	Malaysian Qualifications Agency (MQA)
December 19 to 21	Vietnam	Center for Education Accreditation-Vietnam National University Ho Chi Minh City (CEA-VNUHCM)



Medical Accreditation: International Exchange

1. Application for Recognition from World Federation for Medical Education

The World Federation for Medical Education (WFME) and the Educational Commission for Foreign Medical Graduates (ECFMG) released an accreditation plan in 2010. The plan requires that by the year 2023, all physicians applying for ECFMG certification must graduate from a medical school that is accredited through a process comparable to Liaison Committee on Medical Education (LCME) criteria or WFME global standards. To meet these new requirements, TMAC applied for accreditation in December 2017. WFME sent four evaluators to Taiwan from December 8 to 16, 2018. As part of their itinerary, evaluators conducted an on-site visit to China Medical University from the December 9 to 13 and also attended a TMAC meeting on the fourteenth.

2. Participation at the Western Pacific Association for Medical Education Members' Conference and Asian Pacific Medical Education Conference

The Association for Medical Education in the Western Pacific Region (AMEWPR) officially changed its name to the Western Pacific Association for Medical Education (WPAME) in July 2017, a move designed to place greater focus on exchange and enhance strategies to develop quality medical education in the Western Pacific region, as well as lend support to member nations as they maintain close ties with the World Federation of Medical Education (WFME), of which TMAC became an official member in 2012.

The WPAME member's conference was hosted in Singapore along with the Asian Pacific Medical Education Conference (APMEC) from January 10 to 14, 2018. Representing TMAC at the conference were Director Chyi-Her Lin, CEO Shan-Chwen Chang, and Dr. Jen-hung Yang.

Publications and Promotional Materials

1. *Evaluation Bimonthly*

The inaugural issue of *Evaluation Bimonthly* was published on May 15, 2006. This HEEACT-published journal marked the very first of its kind in Taiwan to deal exclusively with issues in the evaluation and accreditation of higher education institutions. With the signing of a memorandum of understanding between HEEACT, the Institute of Engineering Education Taiwan (IEET), and Taiwan Assessment and Evaluation Association (TAEA) in 2014, IEET took on the role of co-publisher, with TAEA taking on that of sponsor. This new collaborative model helped transform *Evaluation Bimonthly* into an expanded platform for the sharing of ideas and information between higher education QA organizations in Taiwan. Content and layout were diversified and expanded to include major issues in the realm of educational evaluation and accreditation, certification, and quality assurance.

At the end of 2018, *Evaluation Bimonthly* has gone through seventy-six issues. Each volume can be found online at <http://epaper.heeact.edu.tw>. Free electronic copies are also emailed to subscribers whenever the latest issue is published.

2.Higher Education Evaluation and Development

Higher Education Evaluation and Development (HEED) began a new collaborative model with world-renowned publisher, Emerald Publishing Group in 2018. HEED has made a name for itself internationally through its professional layouts and publication online. The year 2018 saw volume 12, issues 1 and 2 published and available free for download at the Emerald Insight website (<http://www.emeraldinsight.com/loi/heed>). HEED also invites submissions from writers interested in the field of higher education development (<https://mc.manuscriptcentral.com/heed>). For more details, please visit the Emerald Publishing website: <http://www.emeraldgroupublishing.com/services/publishing/heed/index.htm>.

3.Annual Report

The annual report serves to give readers an inside view into HEEACT's organization, operations, business, and financial situation. These annual reports serve as a means to accomplish HEEACT's mission of information transparency, and gives an international audience and those outside the world of education a deeper understanding of how a higher education accrediting organization operates in Taiwan.



Internal Quality Assurance





ISO Audit

In response to the latest updates to global quality management systems, HEEACT updated its original ISO9001:2008 to the 2015 version on May 8, 2017. On September 28, 2018, HEEACT commissioned AFNOR to conduct an external audit of our ISO9001: 2015 and ISO/IEC 27001: 2013 systems. The intention was to utilize certification and the recommendations from third party certifiers to promote continual improvements and innovation within our organization, improve the efficiency and effectiveness of administrative operations, establish a safe and friendly network environment, and create strategies to benefit all domestic universities and HEEACT.

Accounting Audit

Since its founding, HEEACT has taken progressive steps to establish internal controls and accounting systems, with all projects executed meticulously until completion. In February 2019, HEEACT will commission Baker Tilly International Limited to audit our financial reports and accounting records from 2018. Supervisors will convene a meeting in March to review the results of the financial audit and ensure that everything is managed in accordance with laws and regulations, thereby making HEEACT's financial management systems more robust.



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REPORT OF INDEPENDENT ACCOUNTANTS

NO.19961070EA

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

Opinion

We have audited the accompanying balance sheets of HIGHER EDUCATION EVALUATION & ACCREDITATION COUNCIL OF TAIWAN (HEEACT) as at December 31, 2018 and 2017, and the related statements of comprehensive income, statements of changes in funds and surplus and of cash flows for the years then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, based on our audits, the accompanying financial statements present fairly, in all material respects, the financial position of HEEACT as at December 31, 2018 and 2017, and its financial performance and its cash flows for the year then ended in accordance with the “note 2 HEEACT’s accounting policies.

Basis for Opinion

We conducted our audit in accordance with the “Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants” and generally accepted auditing standards in the Republic of China (“ROC GAAS”). Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are independent of HEEACT in accordance with the Codes of Professional Ethics for Certified Public Accountants in the Republic of China (the “Codes”), and we have fulfilled our other ethical responsibilities in accordance with the Codes. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

The key audit matters in relation to the financial statements for the year ended December 31, 2018, are outlined as follows:

Revenues recognition

Description:

Please refer to Note 3(8) for accounting policies on recognition of revenues and expense. The mainly service revenues of HEEACT from the evaluating or accredit service of universities and colleges. The service revenues amount is not material. However, The service is the important income of HEEACT . The service revenues recongnized by completed percentage, therefore, the completed percentage is a key concern by the management and competent authority. And the recognition of service revenues is a critical item by us.

Our key audit procedures performed in respect:

Our procedures included assess the accounting policies applicability of revenues recongnition and obtaining an understanding of the project execution processes and relevant control relating to the accounting for customer contracts. We obtained an understanding of the service contract terms of HEEACT, cheeked the receipt records and the amount of the invoice. And evaluated the correctness of the timing and amount of service revenues.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the requirements of the Note 2 HEEACT's accounting policies, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing HEEACT's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate HEEACT or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including the supervisors, are responsible for overseeing HEEACT financial reporting process.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ROC GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ROC GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- A. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- B. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of HEEACT's internal control.
- C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- D. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on HEEACT's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause HEEACT to cease to continue as a going concern.

E. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Baker Tilly Clock & Co

A handwritten signature in cursive script that reads "Baker Tilly Clock & Co." The signature is written in dark ink and is positioned above the date.

March 14, 2019

HIGHER EDUCATION EVALUATION & ACCREDITATION COUNCIL OF TAIWAN

BALANCE SHEETS

DECEMBER 31, 2018 and 2017

(Expressed in New Taiwan Dollars)

ASSETS	December 31, 2018		December 31, 2017		TOTAL LIABILITIES AND FUNDS AND SURPLUS	December 31, 2018		December 31, 2017	
	AMOUNT	%	AMOUNT	%		AMOUNT	%	AMOUNT	%
CURRENT ASSETS	\$ 49,052,461	61	\$ 40,795,566	57	CURRENT LIABILITIES	\$ 39,840,867	50	\$ 31,619,351	45
Cash and cash equivalents	48,977,963	61	33,482,337	47	Accounts payable	16,313,597	20	21,695,674	31
Accounts receivables	74,498	—	7,313,229	10	Advance receipts	23,509,550	30	9,905,543	14
FUNDS	30,300,000	38	30,300,000	43	Other current liabilities	17,720	—	18,134	—
Funds	30,300,000	38	30,300,000	43	OTHER LIABILITIES	285,000	—	142,600	—
OTHER ASSETS	562,300	1	147,800	—	Other liabilities	285,000	—	142,600	—
Other assets	562,000	1	147,800	—	TOTAL LIABILITIES	40,125,867	50	31,761,951	45
					FUNDS AND ACCUMULATED SURPLUS	39,788,894	50	39,481,415	55
					Initial funds	30,300,000	38	30,300,000	43
					Accumulated surplus	9,488,894	12	9,181,415	12
TOTAL ASSETS	\$ 79,914,761	100	\$ 71,243,366	100	TOTAL LIABILITIES AND FUNDS AND SURPLUS	\$ 79,914,761	100	\$ 71,243,366	100

董事長 黃榮村

President :

Executive Director :

Angela Yng chis (signature)

Tabulation :

會計 張翠媛

**HIGHER EDUCATION EVALUATION &
ACCREDITATION COUNCIL OF TAIWAN**

STATEMENTS OF INCOME

FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017

(Expressed in New Taiwan Dollars)

DESCRIPTION	2018		2017		Variance	
	AMOUNT	%	AMOUNT	%	AMOUNT	%
REVENUES	\$ 101,485,863	100	\$ 74,888,951	100	\$ 26,596,912	36
Revenues from contracted projects	54,902,027	54	28,105,709	38	26,796,318	95
Service revenues	1,588,560	2	1,121,338	2	467,222	42
Donation revenues	516,800	1	915,200	1	(398,400)	(44)
Revenues from government subsidies	44,110,966	43	43,912,408	59	198,558	—
Other operating revenues	70,450	—	78,910	—	(8,460)	(11)
Interest income	218,837	—	217,956	—	881	—
Other non-operating revenues	78,223	—	537,430	—	(459,207)	(85)
EXPENSES	101,178,384	100	73,393,101	98	27,785,283	38
Contracted projects expenses	54,902,027	54	28,095,638	38	26,806,389	95
Service expenses	1,401,488	2	480,460	—	921,028	92
Government subsidies expenses	44,110,966	43	43,912,408	59	198,558	—
Other operating expenses	595,777	1	651,887	1	(56,110)	(9)
Other non-operating expenses	168,126	—	252,708	—	(84,582)	(33)
INCOME BEFORE INCOME TAX	307,479	—	1,495,850	2	(1,188,371)	(79)
INCOME TAX EXPENSE	—	—	967	—	(967)	—
NET INCOME AFTER INCOME TAX	\$ 307,479	—	\$ 1,494,883	2	\$ (1,187,404)	(79)

President :

Executive Director :

Tabulation :

董事長黃榮村

Angela H. Clinton

會計張翠媛

HIGHER EDUCATION EVALUATION &
ACCREDITATION COUNCIL OF TAIWAN
STATEMENT OF CHANGES IN FUNDS AND ACCUMULATED SURPLUS
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017
(Expressed in New Taiwan Dollars)

DESCRIPTION	INITIAL FUND	ACCUMULATED SURPLUS	TOTAL
Balance January 1, 2017	\$ 30,300,000	\$ 7,686,532	\$ 37,986,532
Net income for 2017	—	1,494,883	1,494,883
Balance December 31, 2017	30,300,000	9,181,415	39,481,415
Net income for 2018	—	307,479	307,479
Balance December 31, 2018	\$ 30,300,000	\$ 9,488,894	\$ 39,788,894

President :

董事長黃榮村

Executive Director :

Angela Tydlitza

Tabulation :

會計張翠媛

**HIGHER EDUCATION EVALUATION &
ACCREDITATION COUNCIL OF TAIWAN**

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017

(Expressed in New Taiwan Dollars)

DESCRIPTION	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	\$ 307,479	\$ 1,494,883
Adjustments for		
Interest income	(218,837)	(317,956)
Changes in operating assets and liabilities		
Decrease in accounts receivable	7,240,734	6,565,368
Decrease in accounts payable	(5,382,077)	(6,604,632)
Increase in advance receipts	13,604,007	4,033,959
Increase (decrease) in other current liabilities	(414)	657
Cash in flow generated from operations	15,550,892	5,272,279
Interest received	216,834	217,886
Net Cash Flows From Operating Activities	15,767,726	5,490,165
CASH FLOWS FROM INVESTING ACTIVITIES		
Increase in other assets	(414,500)	(87,000)
Net Cash Flows used in Investing Activities	(414,500)	(87,000)
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase in other liabilities	142,400	142,600
Net Cash Flows used in Financing Activities	142,400	142,600
NET INCREASE IN CASH AND CASH EQUIVALENTS	15,495,626	5,545,765
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	33,482,337	27,936,572
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 48,997,963	\$ 33,482,337

President :

董事長黃榮村

Executive Director :

Angela Y. Li / Ho

Tabulation :

會計張翠媛