

2024

# ANNUAL REPORT

## 2 Overview

- Background
- Vision, Core Values, and Identity
- Services
- Organizational Structure

## 8 Services and Achievements

- Institutional Accreditation
- Voluntary Accreditation
- Capacity-Building Workshops for Accreditation and Evaluation
- Feedback and Appeals Mechanisms
- MOE Commissioned Projects
- Research Projects
- International Exchanges
- Publications and Promotional Activities

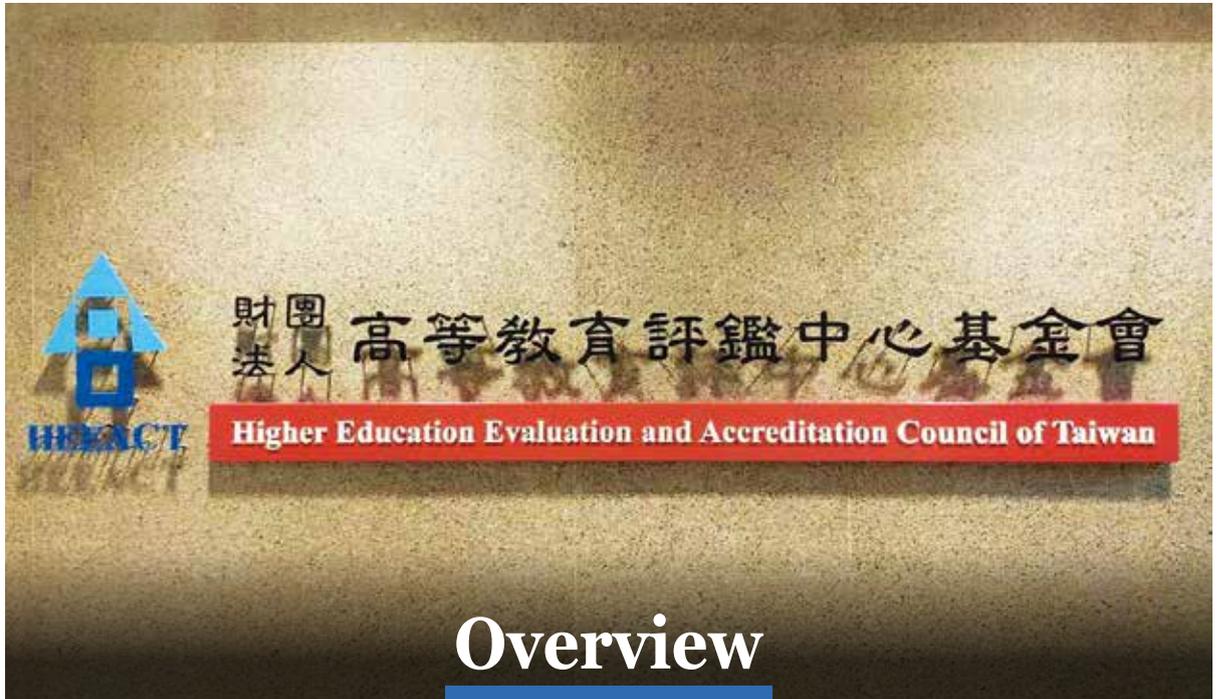
## 35 Internal Quality Assurance

- Annual Audit
- Financial Audit
- ISO Audit

## 36 Financial Report

## 44 Appendix

- 2024 QA Service & Administrative Data



## Overview

### Background

In 2002, the Ministry of Education (MOE) convened a forum and launched a task force to prepare for the establishment of a nonprofit foundation dedicated to university accreditation and evaluation. On December 26, 2005, the Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT) was jointly funded and established by the MOE and all 153 higher education institutions (HEIs) in Taiwan. On the same day, the Taiwan Medical Accreditation Council (TMAC), originally established under the National Health Research Institutes, was transferred under the jurisdiction of HEEACT.

### Vision, Core Values, and Identity

As a government-funded quality assurance (QA) agency dedicated to higher education accreditation, HEEACT supports domestic HEIs in their endeavor to constantly improve education quality through third-party external accreditation. In addition to evaluating and accrediting HEIs, HEEACT actively conducts research on national and international QA systems and assists the government in planning accreditation and QA mechanisms. Moreover, HEEACT provides professional QA training courses, promotes and disseminates QA-related information, and works to increase the global visibility of Taiwan's higher education development. HEEACT continues to enhance its professionalism, service quality, and capability to align with international QA networks and agencies.

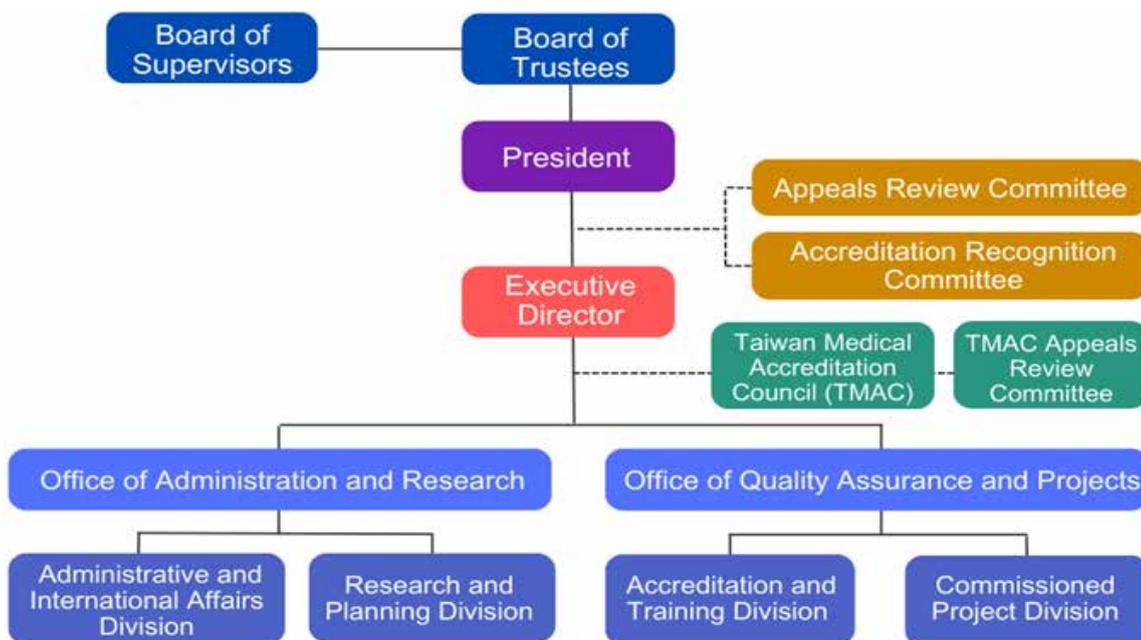
- Vision ▶ Integrity, Professionalism, and Excellence
- Core Values ▶ Autonomy, Transparency, Internationalization, and Informatization
- Identity ▶ A higher education quality assurance agency with international recognition and excellence in professional practice

### Services

HEEACT provides the following services:

- Supporting the government and HEIs in promoting higher education evaluation and QA.
- Undertaking commissioned projects from both domestic and international institutions to conduct higher education evaluation and research.
- Fostering collaboration and knowledge exchange with international QA agencies and organizations.
- Assisting the government with the strategic planning and implementation of various higher education programs.
- Conducting other public welfare education initiatives that align with HEEACT's core values and its purpose of establishment.

### Organizational Structure



\*Independently operated committees are indicated by dotted lines.

**Figure 1: Organizational Structure of HEEACT**

## Board of Trustees

The sixth Board of Trustees (BOT) is composed of 17 members, serving from August 1, 2022, to July 31, 2026 (see Table 1). The President, elected by the BOT members, serves as the Chairman of the Board internally and represents HEEACT externally.

**Table 1: Members of the Sixth BOT**

Title	Name	Current Position	Representative Category
President/ Standing Committee of the Board	Der-Tsai Lee	Distinguished Visiting Chair, Institute of Information Science and Research Center for IT Innovation, Academia Sinica, Taiwan	HE and QA Experts (designated by the MOE)
Trustee/Standing Committee of the Board	Kao-Hsien Liao	Director, Department of Higher Education, MOE	Government and University Association Representatives (MOE Rep.)
Trustee/Standing Committee of the Board	Fuh-Jyh Jan	President, National Chung Hsing University	Government and University Association Representatives (Association of National Universities of Taiwan Rep.)
Trustee/Standing Committee of the Board	Ming-Guo Her	President, Tatung University	Government and University Association Representatives (Association of Private Universities and Colleges Rep.)
Trustee/Standing Committee of the Board	Tzu-Hsiang Ko	President, Lunghwa University of Science and Technology	Government and University Association Representatives (Association of Private Universities and Colleges of Technology Rep.)
Trustee	Yu-Huei Yang	Director, Department of Technical and Vocational Education, MOE	Government and University Association Representatives (MOE Rep.)
Trustee	Jing-Yang Jou	President, National Central University	Government and University Association Representatives (Association of National Universities of Taiwan Rep.)
Trustee	Lucia S. Lin	President, Providence University	Government and University Association Representatives (Association of Private Universities and Colleges Rep.)
Trustee	Tao-Ming Cheng	President, Chaoyang University of Technology	Government and University Association Representatives (Association of Private Universities and Colleges of Technology Rep.)
Trustee	Chung-I Lin	President, National Academy for Educational Research	HE and QA Experts (designated by the MOE)
Trustee	Wei-Ming Luh	Distinguished Professor, Institute of Education, National Cheng Kung University	HE and QA Experts (designated by the MOE)
Trustee	Yueh-Tuan Chen	President, Open University of Kaohsiung	HE and QA Experts (designated by the MOE)
Trustee	Woei-Jer Chuang	Chair Professor, Department of Biochemistry and Molecular Biology, National Cheng Kung University	HE and QA Experts (designated by the MOE)

Trustee	Chun-Yin Doris Chen	Distinguished Professor, Department of English, National Taiwan Normal University	HE and QA Experts (designated by the MOE)
Trustee	Mon-Shu Ho	Professor, Department of Physics, National Chung Hsing University	HE and QA Experts (designated by the MOE)
Trustee	Shiow-Fon Tsai	Vice President and Chair Professor, Asia University	HE and QA Experts (designated by the MOE)
Trustee	Huey-Chin Tsai	President and co-CEO, HIWIN Technologies Corp.	Industry and Business Representatives

\*Last updated: December 31, 2024

\*\*Changes during the term:

- Yu-Wen Chen, Professor of National Taiwan University
- Fuh-Sheng Shieu, President of National Chung Hsing University
- Kuei-Fen Chiu, Distinguished Professor at National Chung Hsing University
- Wei-Ta Pan, President of Soochow University
- Chun-Chang Chu, Director of the Department of Higher Education at the MOE
- Ying-Yao Cheng, President of National Sun Yat-sen University

**Table 2: Members of the Sixth BOS**

Title	Name	Current Position	Representative Category
Supervisor	Shun-Yu Lin	Director, Department of Accounting, MOE	Government Representative
Supervisor	Chan-Jane Lin	Professor, Department of Accounting, National Taiwan University	Accounting and Law Experts
Supervisor	Chun-Chieh Hwang	Distinguished Professor, Department of Financial and Economic Law, National Chung Cheng University	Accounting and Law Experts

\*Last updated: December 31, 2024

## Board of Supervisors

The sixth Board of Supervisors (BOS) is composed of three members, serving from August 1, 2022, to July 31, 2026 (see Table 2).

## Executive Director

Dr. Kuang-Chao Yu, Distinguished Professor at National Taiwan Normal University, has been appointed as the Executive Director (ED) of HEEACT to oversee its affairs in accordance with the directives of the BOT.

## Office of Administration and Research

Dr. Yu-Wen Chen, Professor in the Department of Sociology at National Taiwan University, has been appointed as the Director of the Office of Administration and Research. The Office comprises two divisions: the Administrative and International Affairs Division, and the Research and Planning Division.

The Administrative and International Affairs Division is responsible for secretarial tasks and issues related to public relations, human resources, accounting, IT support,



**Table 3: Members of the Ninth TMAC Committee**

Name	Current Position
Shan-Chwen Chang (Chairman)	Executive Vice President, National Taiwan University; President, Joint Commission of Taiwan
Tai-Lung Cha (Executive Officer)	Director, National Institute of Cancer Research
Ji-Tseng Fang	Distinguished Professor, Chang Gung University
Jan-Show Chu	Vice President, Taipei Medical University
Peih-Ying Lu	Dean, College of Humanities and Social Science, Kaohsiung Medical University
Yih-Jer Wu	Professor, Department of Medicine, Mackay Medical College; High Commissioner, Superintendent Office, and Chief and Senior Consultant Cardiologist, Division of Preventive Cardiology and Pulmonary Circulation Medicine, MacKay Memorial Hospital
Wen-Chi Lin	Director, Center for General Education, Taipei Medical University
Chii-Jeng Lin	Honorary Professor, National Cheng Kung University; General Counsel & Attending Physician, Show Chwan Memorial Hospital
Tsung-Ying Chen	Vice President, Tzu Chi University; Vice-Superintendent, Hualien Tzu Chi Hospital
Yen-Hsuan Ni	Dean, College of Medicine, National Taiwan University; President, Taiwan Association of Medical Education
Wen-Ming Hsu	Chair, Education committee, Department of Surgery, National Taiwan University Hospital; Professor of Surgery, National Taiwan University College of Medicine
Wang-Huei Sheng	Vice Superintendent, National Taiwan University Hospital Hsin-Chu Branch; Professor & Chairperson, College of Medicine, National Taiwan University
Fen-Yu Tseng	Distinguished Attending Physician, National Taiwan University Hospital Hsin-Chu Branch
Ling-Yu Yang	Deputy Dean of Academic Affairs, National Yang Ming Chiao Tung University
Sung-Tsang Hsieh	Distinguished Professor, College of Medicine, National Taiwan University

\*Last updated: December 31, 2024

general affairs, cashiering, and overseas accreditation. The Research and Planning Division is responsible for Institutional Accreditation, Recognition of Self-Accreditation, Recognition of Domestic and Overseas Professional QA Agencies, QA-related research projects, and publications in both Traditional Chinese and English.

### **Office of Quality Assurance and Projects**

Dr. Chia-Yu Chang, Professor in the Graduate Institute of Technological and Vocational Education at the National Taipei University of Technology, has been appointed as the Director of the Office of Quality Assurance and Projects. The Office comprises two divisions: the Accreditation and Training Division, and the Commissioned Project Division. The Office is responsible for affairs related to the planning and implementation of accreditation for HEIs in Taiwan, reviewer training, and MOE commissioned projects.

### **Taiwan Medical Accreditation Council (TMAC)**

TMAC was established under the National Health Research Institutes on September 29, 2000. It was transferred under the jurisdiction of HEEACT on December 26, 2005, while maintaining complete independence and autonomy in its operations. TMAC is committed to ensuring the quality of medical education in Taiwan and aligning it with global standards in medical education.

The TMAC Committee is composed of 13 to 15 members (see Table 3), one of whom is elected by and among members to serve as Chairman, responsible for convening and chairing all TMAC meetings. The Executive Officer, nominated by the Chairman and appointed following the Committee's approval, is responsible for promoting QA and accreditation in medical education.

### **Accreditation Recognition Committee**

An Accreditation Recognition Committee has been established for each type of accreditation to review and approve the accreditation results.

### **Appeals Review Committee**

To review appeals filed by HEIs against the accreditation or recognition results, faculty members of HEIs or disinterested persons of integrity in the community, who possess expertise in law or educational evaluation and accreditation, are appointed to form an Appeals Review Committee. TMAC also establishes a separate Appeals Review Committee dedicated to reviewing appeals in medical education accreditation.



# Services and Achievements

## Institutional Accreditation

### Third Cycle of Institutional Accreditation

To align the evaluation mechanisms of institutional accreditation in Taiwan's higher education with international standards, the QA standards in the third cycle of Institutional Accreditation are devised based on practices from major countries worldwide. Guided by the philosophy of QA and the Plan-Do-Check-Act (PDCA) cycle, these standards also consider various higher education policies in Taiwan. They assess HEIs' operational effectiveness and their strategies and actions to mitigate operational risks, with the goal of ensuring and continuously improving their educational and institutional effectiveness in a highly competitive higher education environment.

#### 1. Mechanisms and Features

The third cycle of Institutional Accreditation consists of four standards and 15 core indicators. These standards include Institutional Governance and Management, Teaching and Academic Professionalism, Student and Learning Outcomes, and Social Responsibility and Sustainable Development. The core indicators under each standard represent the required components for Institutional Accreditation.

To encourage HEIs to develop and demonstrate their distinctive features and uniqueness, they may choose either of the following methods for accreditation based on their features or needs:

- (1) Demonstrating how their features align with the existing core indicators; or
- (2) Adding new indicators under the existing standards.

Through a two-stage deliberative process (i.e., the on-site visit review panel's proposed results and the Accreditation Recognition Committee's resolution), the accreditation results will be reported to the HEEACT's joint meeting of the BOT and BOS for further ratification and to the MOE for its records. An HEI will be granted either of the following three types of accreditation results: (1) Accredited for a validation period of 6 years, (2) Accredited for a validation period of 3 years, or (3) Re-accreditation.

## 2. HEIs and Schedule

The third cycle of Institutional Accreditation is a three-year project. It is expected to evaluate a total of 83 HEIs from 2023 to 2025, including 67 public and private universities, eight religious schools, six military schools, and two open universities. The implementation of Institutional Accreditation is divided into two periods each year: the first half and the second half. The accreditation process consists of six stages: (1) Preparation, (2) Self-Assessment, (3) Document Review, (4) On-Site Visit, (5) Decision-Making, and (6) Follow-Up.

In the first half of 2024, a total of 15 HEIs completed the evaluation, including Da-Yeh University, Chung Shan Medical University, Chung Hua University, Yuan Ze University, Asia University, Chang Jung Christian University, National Pingtung University, National Kaohsiung Normal University, National Chiayi University, National Taipei University of Education, National Dong Hwa University, National Defense University, I-Shou University, Shih Chien University, and Providence University. The on-site visits were conducted from May 6 to June 7, 2024.

As for the second half of 2024, a total of 16 HEIs completed the evaluation, including I.K.T. Chong-De School, Shih Hsin University, Tainan Theological College, Soochow University, National Ilan University, National Changhua University of Education, National Chi Nan University, National Taichung University of Education, National Taipei University, Taipei National University of the Arts, National University of Tainan, Tamkang University, Huafan University, Tzu Chi University, Fu Jen Catholic University, and Ming Chuan University. The on-site visits were conducted from November 18 to December 20, 2024.

## 3. Accreditation Results

An HEI will be granted either of the following three types of accreditation results: (1) Accredited for a validation period of 6 years, (2) Accredited for a validation period of 3 years, or (3) Re-accreditation. To enhance international understanding of the quality of higher education in Taiwan, the results of institutional accreditation are published on the Taiwan Quality Institution Directory (TQID) website (<https://tqid.heeact.edu.tw/index.aspx>).

The accreditation results for the 15 HEIs evaluated in the first half of 2024 will be announced in January 2025, while those for the 16 HEIs evaluated in the second half of 2024 will be announced in July 2025.



## Voluntary Accreditation

In 2017, the MOE announced that program accreditation would be voluntary. With autonomy and self-accountability, HEIs may decide not to undergo program accreditation, provided they have alternative mechanisms to ensure teaching quality. HEIs can commission professional accreditation agencies for program accreditation or opt for self-accreditation, with the accreditation results subsequently recognized by HEEACT. As a result, HEEACT is responsible for planning and implementing the following two accreditation services: (1) HEEACT Program Accreditation and (2) Recognition of Self-Accreditation.

### HEEACT Program Accreditation

#### 1. Mechanisms and Features

In this cycle of HEEACT Program Accreditation, QA standards are developed in alignment with the philosophy of "implementing internal quality assurance and enhancing the capacity of sustainable development." Considering both domestic and international accreditation practices, the PDCA cycle is integrated into the design of QA standards to assist programs in evaluating their practices and outcomes across three major dimensions: (1) Program Development, Governance, and Improvement; (2) Faculty and Teaching; and (3) Students and Learning. The core indicators specified within each standard represent the required components for HEEACT Program Accreditation. Beyond these core indicators, programs may establish additional distinctive indicators under each QA standard.

## 2. HEIs and Schedule

In the second half of 2024, HEEACT was commissioned by four HEIs (i.e., Tainan National University of the Arts, National Taiwan Sport University, National Taipei University of Technology, and Shih Chien University) to conduct Program Accreditation for 49 programs. The on-site visits were conducted from November 18 to December 13, 2024.

In 2024, a total of five HEIs with 19 programs applied for an extension of the validation period. In the first half of the year, four HEIs with 14 programs were evaluated, with on-site visits conducted from April 29 to June 5. In the second half of the year, one HEI with five programs was evaluated, with on-site visits conducted on November 26.

## 3. Accreditation Results

The accreditation results will be determined based on degree levels: associate, bachelor's, master's, and doctoral degrees. Each degree level may be awarded one of the following statuses for HEEACT Program Accreditation: (1) Accredited for a validation period of 6 years, (2) Accredited for a validation period of 3 years, or (3) Re-accreditation. A program accredited for a validation period of 3 years may request an extension within 2.5 years after the accreditation result(s) are announced. The extension request may result in one of the following outcomes: (1) Extension granted for a validation period of three years, or (2) Extension denied.

The extension results for programs evaluated in the first half of 2024 were announced on August 30, 2024. A total of 14 programs, comprising 24 degrees, all received "Extension granted for a validation period of 3 years." The accreditation results for five programs requesting an extension and 49 programs applying for HEEACT Program Accreditation will be announced by the end of March 2025.

## Recognition of Self-Accreditation

To assist HEIs in self-accrediting their programs based on their specific needs and features, the Recognition of Self-Accreditation is divided into two stages: (1) Recognition of self-accreditation mechanisms and (2) Recognition of self-accreditation results.

### 1. Mechanisms and Features

#### (1) Recognition of self-accreditation mechanisms

The recognition of self-accreditation mechanisms will be conducted on a per-HEI basis. It aims to review an HEI's action plan for self-accreditation mechanisms, related procedures, and regulations according to HEEACT's established standards. Each HEI shall submit its action plan for self-accreditation mechanisms as the primary basis for the review and recognition.

#### (2) Recognition of self-accreditation results

The recognition of self-accreditation results will be conducted on a per-program basis. A program is assessed to determine if it implements self-accreditation according



to the HEI's recognized action plan. The review procedures revolve around the processes, outcomes, and improvement efforts made by each program.

**2. HEIs and Schedule**

In the first half of 2024, one HEI, Tunghai University, applied for the recognition of self-accreditation results. In the second half of 2024, two HEIs received follow-up recognition of self-accreditation results: National United University and Taipei Medical University. Additionally, three HEIs applied for a new cycle of Recognition of Self-Accreditation: National Chung Hsing University, Yuan Ze University, and Taipei Medical University.

**3. Recognition Results of Self-Accreditation Mechanisms**

An HEI may receive one of the following statuses: (1) Recognition granted or (2) Recognition denied. An HEI that receives recognition may conduct self-accreditation and submit reports for self-accreditation results for review.

In the second half of 2024, three HEIs received "Recognition granted" for their self-accreditation mechanisms..

**4. Recognition Results of Self-Accreditation Results**

A program may receive one of the following statuses: (1) Recognition granted or (2) Recognition denied. In the first half of 2024, one HEI with one program received "Extension granted with an additional validation period of 3 years" for the follow-up recognition of self-accreditation results. In the second half of 2024, one HEI

with two programs received “Recognition granted” for the recognition of self-accreditation result, while another HEI with one program received “Extension granted with an additional validation period of 3 years” for the follow-up recognition of self-accreditation result.

### Accreditation of Medical Education

In 2017, the MOE announced that program accreditation would become voluntary. Each HEI has the autonomy to decide the method for ensuring the quality of education in its programs. However, it is essential to maintain the high standards required for professional licenses and certifications in specialized disciplines (e.g., engineering and medicine) in the global community. To uphold these high international standards for medical professionalism, a resolution was unanimously passed at the 63<sup>rd</sup> meeting of the Deans of public and private medical schools in Taiwan on May 17, 2017: “TMAC is commissioned to continue conducting the accreditation tasks of medical programs in Taiwan to serve as an accreditor for the quality of medical education.”

On January 4, 2024, TMAC announced the implementation plan for the Accreditation of Medical Education, which includes accreditation methods, accreditation process and procedures, self-assessment reports and supporting documentation, QA standards, and accreditation results.

In 2024, TMAC conducted comprehensive on-site visits (full review) for the medical schools of China Medical University (CMU) and I-Shou University (ISU). In addition, TMAC also conducted reviews for three newly established medical schools offering post-baccalaureate medical programs, including the medical schools of National Tsing Hua University, National Sun Yat-sen University, and National Chung Hsing University, all of which were approved for establishment in 2022.

### HEEACT Overseas Program Accreditation

#### 1. Over 30 Overseas Higher Education Programs Have Been Accredited by HEEACT

In 2020, HEEACT officially launched the Overseas Program Accreditation (OPA). Through professional and transparent accreditation procedures and well-established standards, HEEACT accepts applications for program accreditation from overseas HEIs. To date, HEEACT has accredited over 30 study programs across various regions, including Russia, Macau, and Indonesia. The accreditation results are publicly available on the TQID website (<https://tqid.heeact.edu.tw/CrossCountry.aspx>).

#### 2. Mechanisms and 2024 Implementation Results

HEEACT OPA is application-based. The QA standards are devised to evaluate the effectiveness of a program's operations across three major dimensions: (1) Program Development, Governance, and Improvement; (2) Faculty and Teaching; and (3) Students and Learning.



To accommodate the diverse nature of academic programs across countries, HEEACT appoints reviewers based on the professional field of the evaluated program, in alignment with its 17 established academic fields. These fields include Agriculture, Applied Life Sciences, Communications, Law, Education, Social and Behavioral Sciences, Business and Administration, Social Welfare and Social Work, Arts, Design, Humanities, Engineering, Landscape, Urbanism and Architecture, Medicine and Health, Mathematics and Statistics, Natural Sciences, and Computer Science and Information Engineering. HEEACT provides professional training to reviewers to ensure consistency and expertise in the evaluation process. For each program, HEEACT appoints two to four reviewers and may invite overseas reviewers depending on the field of study. The selection of overseas reviewers is supported by recommendations from international QA agencies with which HEEACT has established partnerships through memoranda of understanding (MOUs), ensuring the inclusion of international experts in specialized fields.

HEEACT has maintained long-term collaborations with international higher education and QA agencies. HEEACT develops and delivers OPA training courses by utilizing the advantages of its global network and professional cooperation with higher education and QA experts from national and international contexts. These courses provide comprehensive training to the programs being evaluated, helping them understand global trends and the significance of QA, develop internal and external QA models, and ultimately enhance the overall quality of education.

Following the easing of the COVID-19 pandemic, HEEACT resumed on-site visits for OPA in April 2023. In 2024, HEEACT successfully completed on-site visits for six programs across three HEIs in Indonesia. As of December 2024, HEEACT has completed OPA for a total of 28 programs across seven HEIs in Indonesia.

**3. The Allied Quality Assurance (AQA) Project in Collaboration with the International Centre of Excellence in Tourism and Hospitality Education (THE-ICE)**

HEEACT and THE-ICE signed a Memorandum of Understanding (MOU) in 2018, establishing the partnership. In 2021 and 2022, both agencies collaborated on a

research project to develop a joint accreditation model.

In May 2024, HEEACT and THE-ICE launched the Allied Quality Assurance (AQA) project. This initiative aims to enhance the quality of higher education in the fields of tourism, hospitality, events, and culinary arts (TH&E). The project combines institutional-level and program-level accreditation, providing a comprehensive assessment of an HEI's overall operations and educational outcomes within the TH&E domain. A panel of reviewers, appointed by both HEEACT and THE-ICE, will jointly assess the HEI's application and conduct a 2.5-day on-site visit, evaluating the institution based on the following 14 established standards:

- (1) Status of Institution
- (2) Governance, Leadership, and Administration
- (3) Vision, Mission, and Objectives
- (4) Curriculum, Courses, and Graduate Outcomes/Attributes
- (5) Approaches to Teaching and Learning
- (6) Planning, Program Review, and Quality Assurance Mechanisms
- (7) Level of Internationalization
- (8) Physical Resources and Facilities
- (9) Student Support Services
- (10) Industry Advisory Board
- (11) Staffing Resources
- (12) Financial Resources
- (13) Memberships, Partnerships, and Community/Social Responsibility Engagement
- (14) Areas of Excellence

## Capacity-Building Workshops for Accreditation and Evaluation

Professionalism is the cornerstone of upholding the credibility of accreditation mechanisms. All reviewers appointed by HEEACT are required to undergo professional training to enhance their expertise in accreditation and evaluation.

### Third Cycle of Institutional Accreditation

#### 1. Preparatory Meetings for Reviewers

During the preparatory meeting for reviewers of the third-cycle Institutional Accreditation, HEEACT provides detailed explanations of the accreditation process and procedures, QA standards, core indicators, and core indicator descriptors. This ensures that reviewers have a consistent and professional understanding of the QA standards. In January and August 2024, HEEACT held two preparatory meetings for reviewers.

**2. Professional Workshops for Reviewers**

To ensure the professionalism of its reviewers, HEEACT has been hosting professional workshops on pertinent topics in evaluation, such as “Evaluation Ethics and Practices” and “Evaluation Data Collection and Verification.” As of November 2024, a total of 233 reviewers have completed these workshops.

**HEEACT Program Accreditation**

**1. Preparatory Meetings for Reviewers**

During the preparatory meeting for reviewers of HEEACT Program Accreditation, HEEACT provides detailed explanations of the accreditation process and procedures, QA standards, core indicators, and core indicator descriptors. This ensures that reviewers have a consistent and professional understanding of the QA standards. In August 2024, HEEACT held two preparatory meetings for reviewers.

**2. Professional Workshops for Reviewers**

To ensure the professionalism of its reviewers, HEEACT has been hosting professional workshops on pertinent topics in evaluation, such as “Ethics and Principles in Accreditation” and “Guidelines for Information Verification and Citations.” As of November 2024, a total of 123 reviewers have completed these workshops.

**Recognition of Self-Accreditation**

**1. Preparatory Meetings for Reviewers**

During the preparatory meeting for the reviewers of Recognition of Self-Accreditation Mechanism/Results, HEEACT provides detailed explanations of the recognition process and procedures, QA standards, core indicators, and core indicator descriptors. This ensures that reviewers have a consistent and professional understanding of the QA standards. In August 2024, HEEACT organized one preparatory meeting for reviewers in the Mechanism Review Panel. In September 2024, HEEACT organized another preparatory meeting for reviewers in the Results Review Panel.

**The Higher Education Quality Assurance Forum**

Since August 2024, HEEACT has periodically hosted the Higher Education Quality Assurance Forum to provide a platform for dialogue between HEIs and QA agencies. The forum aims to foster a better understanding of higher education issues among various stakeholders. HEEACT hosted two sessions of the forum in August and December 2024, with a total of 203 participants. The topics were “Discussion of Faculty Teaching and Professional Development through the Perspectives from Institutional Accreditation” and “Discussion of Student Learning and Outcomes through the Perspectives of Institutional Accreditation,” respectively.



### Quality Assurance in Higher Education Workshop for Students

To strengthen dialogue and exchange with stakeholders and enhance students' QA knowledge and competence, HEEACT hosted a Quality Assurance in Higher Education Workshop for Students on August 13, 2024. The workshop covered the themes "Trends and Developments of Quality Assurance in Higher Education" and "Practice and Reflection on Quality Assurance in Higher Education." It introduced the development and regulatory framework of the QA system in Taiwan's higher education and shared insights into the key factors affecting the effectiveness of evaluations. A total of 11 students participated in the workshop, which helped them develop a basic understanding of higher education QA systems and evaluations.



## Feedback and Appeals Mechanisms

### Feedback Mechanisms

#### 1. Third Cycle of Institutional Accreditation

Upon completion, a Draft On-Site Visit Report will be uploaded to HEEACT's online accreditation system and made available for download by the evaluated HEI at the designated time. The HEI may submit its feedback for the following three reasons:

- (1) Violation of procedure: The HEI believes there was a violation of procedure during the on-site visit.
- (2) Lack of conformity to facts: The HEI believes the data, information, and/or statements in the On-Site Visit Report do not accurately reflect its actual state.
- (3) Request to make revisions: The HEI requests revisions to the On-Site Visit Report due to incomplete data, information, and/or other documents provided by the HEI during the on-site visit.

The feedback submitted by the evaluated HEIs will be provided to the Review Panels for further discussion and written responses. In the first half of 2024, a total of 10 HEIs (including military schools) submitted their feedback on the Draft On-Site Visit Report for the third cycle of Institutional Accreditation. The responses from the Review Panels were as follows: "Rejecting the feedback" accounted for 51.35%, "Rejecting partial feedback" accounted for 32.43%, and "Accepting the feedback" accounted for 16.22%.

## 2. Accreditation of Medical Education

TMAC establishes the *Feedback Guidelines to the Accreditation of Medical Education*. Following a resolution by the TMAC Recognition Committee, a Draft On-Site Visit Report will be sent to the evaluated HEI. Within 14 days after receipt of the Draft On-Site Visit Report, the HEI may submit feedback regarding “violation(s) of procedure” during the accreditation process or “lack of conformity to facts” if any data and/or information recorded in the accreditation results do not conform to the facts presented. The submitted feedback will be passed on to the Review Panel for further discussion. After collecting the feedback from the HEI and receiving a written response from the Review Panel, TMAC will submit all related documents to the TMAC Recognition Committee for resolution. Finally, TMAC will forward the resolution to the HEI.

## Appeals Mechanisms

### 1. Accreditation and QA Services in Higher Education

To ensure the rights of evaluated HEIs, HEEACT has appointed nine experts and scholars with expertise in law or educational evaluation and accreditation to serve on an Appeals Review Committee. An HEI may file an appeal against “violation(s) of procedure” or “lack of conformity to facts.” Within 30 days of receiving the appeal, the Appeals Review Committee shall convene a meeting to determine whether there was a violation of procedure during the accreditation process or whether any data and/or information as recorded in the accreditation results do not conform to the facts presented.

An HEI may receive one of the following four possible results: (1) the appeal dismissed without being decided on the merit, (2) the appeal sustained with remedial measures, (3) the appeal dismissed after having been decided on the merit, or (4) the appeal partially dismissed without being decided on the merit or partially sustained or dismissed after having been decided on the merit. The written resolution of an appeal shall be completed within 4 months after the first meeting. The final written resolution must clearly express its main theme, provide a summary of facts, present the contentions of both sides, and outline the reasoning leading to the final resolution. Finally, HEEACT will forward the resolution to the HEI. In 2024, HEEACT did not receive any appeal cases from HEIs.

### 2. Accreditation of Medical Education

TMAC establishes the *Guidelines Governing the Review of Appeals and the Composition of the Appeal Committee* to review appeals. An HEI may file an appeal against “violation(s) of procedure” or “lack of conformity to facts.” Within 30 days of receiving the appeal, the Appeal Committee shall convene a meeting and produce a written resolution. In 2024, TMAC did not receive any appeal cases.



## MOE Commissioned Projects

### Higher Education SPROUT Project

#### 1. Highlights

To develop the unique features of HEIs and nurture talents for the new generation, the MOE launched a 5-year initiative in 2018, the Higher Education SPROUT (Sustained Progress and Rise of Universities in Taiwan) Project. It focuses on a student-centered approach, with teaching at its core. In 2023, the project entered its second phase (2023-2027) with the vision of “shaping and positioning the strengths and distinctive features of universities while cultivating talent to meet future needs and national development.” Its goal is to assist HEIs in achieving sustainable operations and developing students’ core competencies to adapt to future challenges. To establish high-quality review procedures and mechanisms, HEEACT has been consistently entrusted by the MOE to oversee the implementation of the Higher Education SPROUT Project.

Through mechanisms such as document reviews, presentation assessments, regular and targeted on-site visits, and a designated platform, HEEACT ensures that the use of funds and project outcomes contribute to the improvement of teaching quality and the effective utilization of government resources, providing a foundation for future policy adjustments.

#### 2. 2024 Results

In 2024, a total of 68 HEIs received grants for the Main Framework, 66 HEIs received grants for the Section of the Main Framework (Internationalized Administrative Support System), and four HEIs received grants for the Whole-School Program. Targeted on-site visits were conducted for 66 HEIs to ensure the enhancement of teaching quality and

the effective utilization of government resources. Additionally, the Higher Education SPROUT Project Evaluation Platform was established, launched, and maintained to monitor the progress and outcomes of each HEI's implementation.

## Yushan Fellow Program

### 1. Highlights

To assist HEIs in recruiting world-class experts and enhancing the international standing of Taiwan's higher education, the MOE launched the Yushan Fellow Program in 2018, also known as the Recruitment of Top-notch International Elite by Universities and Colleges with Subsidies from the Ministry of Education. HEEACT has been commissioned to manage the administrative tasks related to the reviews, maintain the Yushan Fellow Program Platform, organize scholar exchange activities, promote the program, and establish a feedback mechanism to help scholars address relevant issues. These efforts collectively support HEIs in attracting and retaining top talent.

### 2. 2024 Results

Starting in 2024, in accordance with the MOE's policy, the review process has been divided into two periods each year: the first half and the second half. A total of 124 new applications were received, along with the completion of 38 renewal cases and 25 mid-term reviews for Yushan Young Fellows. Additionally, HEEACT organized two events to foster scholarly exchange and collaboration: the Yushan Fellow Orientation and the Yushan Fellow Academic Symposium & Networking Event.

## MOE Teaching Practice Research Program

### 1. Highlights

To enhance university teaching quality and improve student learning outcomes, the MOE has implemented the Teaching Practice Research Program since 2017. This program provides research-oriented grants to individual faculty members, aiming at enhancing classroom instruction and advancing teaching research. In addition to conducting review processes and refining related procedures, HEEACT has been tasked to establish regional bases within HEIs, promote academic communities, institutionalize the selection of outstanding projects, publish an academic journal, develop a results-sharing platform, and create a reviewer list for multi-track faculty promotion. Furthermore, thematic research is conducted to analyze the outcomes of these implementations, ensuring the achievement of policy goals and providing a reference for future policy development.

### 2. 2024 Results

In 2024, HEEACT hosted the 2022-2023 Excellence Project Awards Ceremony and Press Conference, attended by 200 teachers with outstanding projects and representatives from regional bases. In August 2024, the 2023-2024 Project Achievement



Exchange Meeting was held, during which 1,605 project outcomes were evaluated, with 2,450 participants in attendance.

The 2023-2024 implementation plan was completed along with reviews of the 2022-2023 extensions, appeals, and multi-year projects, totaling 1,600 projects. HEEACT also finalized the review process for 4,364 new applications and appeals for the 2024 academic year, with 1,848 projects receiving funding. Additionally, the Briefing Session for the 2025-2026 Project Submission was held, attracting 1,400 participants.

## **Project for the Finance Audit of Private Universities and Colleges**

### **1. Highlights**

To encourage private HEIs to fully utilize the MOE funds in alignment with their overall institutional planning, the MOE has been promoting the Project for the Finance Audit of Private Universities and Colleges since 2008. The project aims to assist HEIs in developing their institutional operations, establishing distinctive features, and enhancing teaching quality and research capacity. Through document reviews and on-site visits, the project ensures that HEIs properly utilize the MOE grants and funds. Since 2014, HEEACT has been commissioned by the MOE to manage this project. By monitoring whether HEIs' use of funds in the previous academic year complies with relevant laws and regulations, HEEACT helps HEIs achieve the goal of effective fund utilization and balanced development of institutional operations.

### **2. 2024 Results**

In 2024, HEEACT completed the reviews for the 2023 academic year for 41 HEIs, including 32 receiving document reviews and nine receiving on-site visits. A decision-making meeting was held to discuss cases involving fund recovery. Following the approval of the review results for each HEI, the MOE issued official letters to the respective institutions.

## **Project for the Protection of Student Rights to Education**

### **1. Highlights**

The MOE established the *Guidelines for Student Rights in Junior Colleges and Higher Education Institutions* and has commissioned HEEACT to manage the Project for the Protection of Student Rights to Education since 2014. This project aims to prevent HEIs from compromising teaching quality due to declining enrollment rates resulting from a low birth rate or a lack of understanding of relevant MOE laws and regulations. Based on recurring issues observed over the years, evaluation criteria have been established across four dimensions: Curriculum Planning and Implementation, Faculty Qualifications, Distance Learning and Off-Campus Internships, and Others. Through document reviews and on-site visits, HEEACT evaluates institutional operations to safeguard students' right to education.



## 2. 2024 Results

In Spring 2024, a total of 31 HEIs were evaluated, including 24 in Junior colleges review, 3 deregulated HEIs in response to the feedback review and 4 in closure. In Fall 2024, a total of 36 HEIs were evaluated, including 27 in Junior colleges review and 3 deregulated HEIs in responding to the feedback review. Following document reviews and on-site visits, the MOE issued official letters to the respective HEIs, requiring them to make improvements and submit responses based on the review recommendations. Additionally, three Information Sessions on Maintaining Teaching Quality in Junior Colleges and Higher Education Institutions were held in Taipei, Taichung, and Kaohsiung. To further support the MOE in promoting relevant policies and regulations, HEEACT also published the *Handbook on Common Issues in Maintaining Teaching Quality in Junior Colleges and Higher Education Institutions*.

## Project for Inspecting New Southbound Collaboration

### 1. Highlights

To promote international cultural and educational exchange, publicize Taiwan's vocational and technological education, encourage technical and vocational universities and colleges to expand the recruitment of international students, and meet the needs of industries in the New Southbound countries, the MOE has been facilitating international industry collaboration programs, short-term technical training programs for foreign youth, and short-term training programs for intermediate and advanced-level professionals since 2017. Additionally, the MOE promulgated the *Operational Guidelines for the Application and Review of Subsidies for Technical and Vocational Universities and Colleges to Organize International Industry-Academia Cooperation Programs*.

HEEACT has been commissioned by the MOE to ensure the teaching quality of collaboration programs and safeguard students' rights to education through document reviews and on-site visits. The evaluation criteria consist of four main dimensions: Curriculum Planning and Implementation; Faculty and Supportive Staff; Student Admissions, Learning, and Counseling Services for Daily Life; and Student Internships and Part-time Work-Study.

**2. 2024 Results**

In Spring 2024, HEEACT conducted document reviews for 36 HEIs with 315 programs and held 46 on-site visit sessions for 32 HEIs with 97 programs. In Fall 2024, HEEACT conducted document reviews of 38 HEIs with 433 programs and held 49 on-site visit sessions for 36 HEIs with 148 programs. Following these reviews and on-site visits, the review reports were submitted to the MOE for ratification.

**Project for Teacher Education Evaluation**

**1. Highlights**

To assess the quality and effectiveness of teacher education programs in HEIs, the MOE established the *Guidelines for the Evaluation of Teacher Education Programs in Universities* and has commissioned HEEACT to manage the Project for Teacher Education Evaluation. The philosophy behind the fourth cycle of the project is centered on (1) emphasizing quality improvement to cultivate distinctive teachers, (2) integrating institutional research mechanisms to inform evidence-based decisions in teacher education, and (3) ensuring the development and effectiveness of teacher candidates' professional expertise and core competencies. This cycle aims to ensure that all aspects of teacher education programs effectively contribute to achieving their objectives and implementing high-quality, well-defined educational policies. The evaluation process consists of two main categories: (1) Recognition of Self-evaluation, which includes the recognition of evaluation mechanisms and results, and (2) External Evaluation, which involves self-assessments and external reviews.

**2. 2024 Results**

In 2024, HEEACT completed the preparatory work for the fourth cycle of the project and organized workshops and briefing sessions for reviewers on June 20 and 26. Additionally, HEEACT reviewed and recognized the self-evaluation mechanisms of six HEIs with a total of 11 teacher education disciplines. It also completed the re-evaluation for one HEI's Fall 2022 External Evaluation for one teacher education discipline.

**Project for Preschool Educare Related Education Evaluation**

**1. Highlights**

HEEACT has been commissioned by the MOE to conduct the Project for Preschool Educare Related Education Evaluation, which assesses the implementation of



education programs for preschool teachers and caregivers and helps them identify areas for improvement. This project aims to ensure high-quality and adequate training for preschool teachers and caregivers, thereby promoting the overall advancement of early childhood education.

In the second half of 2024, the second cycle of the project was launched. In alignment with the MOE's *Regulations Governing Preschool Educare Related Education Evaluation in Junior Colleges and Higher Education Institutions*, the evaluation consists of two categories: exempt from evaluation and External evaluations. Programs undergoing the former evaluation may receive the results of either "recognition granted" or "recognition denied," while those undergoing the latter may receive the results of either "passed," "conditionally passed," or "denied." The evaluation process includes document reviews or on-site visits, with a total of 44 programs assessed for quality.

## 2. 2024 Results

The *Planning and Implementation Handbook for the Second Cycle of Preschool Educare Related Education Evaluation* was published on April 19, 2024. HEEACT organized a briefing session for HEIs on April 30 and conducted a workshop for reviewers on June 20. From October to December, HEEACT completed the reviews for programs exempt from evaluations, covering a total of 9 institutions and 9 programs. In addition, HEEACT conducted the Fall 2022 follow-up evaluations for three HEIs, involving a total of three programs. It also completed the Spring 2023 re-evaluation for one HEI with one program.



## Research Projects

### Quality Assurance in Higher Education and the Involvement of Stakeholders: A Study on Student Involvement in Internal Quality Assurance at Universities in Taiwan

In recent years, international quality assurance organizations and national higher education quality assurance agencies have shifted their focus towards evaluating higher education quality based on student learning outcomes. This approach emphasizes the involvement of students—the primary recipients of higher education—in various aspects related to their learning, guidance, and outcomes. This model has become a significant trend in global quality assurance practices. Therefore, obtaining student feedback and ensuring their active participation is crucial for achieving quality assurance objectives. In many Asian countries, influenced by Chinese cultural values and traditional societal norms, students are often perceived as “passive” learners, making it challenging for them to take an “active” role in quality assurance mechanisms. In external quality assurance, students typically participate as interviewees or survey respondents, while internal participation often involves compliance with regulations during meetings.

This study employs document analysis, student and institutional surveys, and focus group discussions to understand the current practices and status of student involvement in internal quality assurance. Additionally, an international research symposium was conducted to invite scholars and student representatives to discuss the implementation of student participation in internal quality assurance.

The study has found that although the government has established a regulatory framework for student participation in university affairs through the *University Act* and its enforcement rules, there remains considerable room for improvement in practice. Universities in Taiwan should work to shorten the gap in understanding between the institution and students regarding participation in university development and provide substantial assistance. Both students and universities need to recognize the importance of student involvement in university development to align with international higher education trends and enhance students' understanding of quality assurance agencies and their outcomes, thereby improving the quality and effectiveness of student participation.

Based on the aforementioned research conclusions, the following measures were recommended:

1. Clarifying the roles and responsibilities of student representatives in various meetings.
2. Enhancing the promotion and transparency of participation information.
3. Establishing diverse communication channels and effective feedback mechanisms.
4. Strengthening students' professional competencies related to participation and support systems.
5. Demonstrating the supportive role and actions of quality assurance agencies.

This study aims to provide concrete and feasible directions for promoting student participation in Taiwan's higher education system.

### **Inclusion and Equity in the Context of Higher Education Diversification: An Examination of Higher Education Policies and Quality Assurance Systems in Taiwan and Japan**

Following the launch of the United Nations Sustainable Development Agenda, higher education systems worldwide have been working towards achieving Sustainable Development Goal 4: Quality Education, with inclusion and equity as core pillars. The focus and practices of inclusion and equity vary across regions and countries. This study examines how the governments and quality assurance (QA) agencies of Taiwan and Japan promote inclusion and equity in higher education, offering insights from an Asian context while addressing the challenges faced in the region. The research primarily employed document analysis and focus group interviews as methodology. The research findings indicate that both Taiwan and Japan have incorporated the principle of inclusion and equity into their education regulations, but their priorities differ due to distinct social contexts. In terms of policy, both nations respond to the United Nations Sustainable Development Goals (SDGs) at a higher government level, promoting

a more holistic approach to inclusion and equity issues. They also advance higher education diversification and support disadvantaged students through subsidy policies and diverse admission pathways. However, challenges persist regarding the balance of professional expertise and gender representation in governance and review panels, along with regional and resource disparities in implementing inclusion and equity across higher education institutions. This international comparison provides references for governments, QA agencies, and higher education institutions to promote inclusive and equitable education. It also offers recommendations for HEEACT to refine its QA standards and continuously advancing inclusion and equity in the future.

## International Exchanges

### Academic Seminars and International Exchanges

#### 1. International Memberships

To align with international standards, HEEACT has been a member of the International Network for Quality Assurance Agencies in Higher Education (INQAAHE), the Asia-Pacific Quality Network (APQN), and the CHEA International Quality Group (CIQG). HEEACT actively participates in international conferences and activities organized by these international QA networks annually to stay updated on the latest QA-related information and trends in higher education.

#### 2. Signing of Memorandums of Understanding (MOUs)

Through the signing of MOUs, HEEACT collaborates and exchanges with QA agencies from various countries at different levels, including higher education information sharing, staff exchange programs, and QA-related activities in higher education. The MOU signed in 2024 is shown in Table 4.

**Table 4: The MOU signed in 2024**

	Date	Country	QA agency	Note
1	March 27	Japan	Japan Institution for Higher Education Evaluation (JIHEE)	Renewal

#### 3. International Exchange Activities

HEEACT continues to promote its internationalization, enhancing the global visibility and influence of Taiwan's higher education. Each year, it invites institutions from various countries and is also invited by overseas QA agencies to advance the international development of QA in higher education, focusing on personnel exchange, information sharing, communication, and joint accreditations. In line with its vision and core values, HEEACT hosted international academic workshops in April and May 2024, where discussions centered on topics such as international QA trends in higher education, higher education QA and stakeholder engagement, and inclusion and equity in the diverse development of higher education. Several scholars and experts were invited



to the workshops, including Prof. Dr. Bjørn Stensaker, Vice-Rector for Education at the University of Oslo; Prof. Dr. Jung Cheol Shin, Seoul National University; Prof. Dr. Ayaka Noda, Researcher at the National Institution for Academic Degrees and Quality Enhancement of Higher Education (NIAD-QE); and Prof. Dr. Sheelagh Matear, Executive Director of the Academic Quality Agency for New Zealand Universities. Students from the College of Education at National Chengchi University were also invited to discuss QA in higher education and related practical experiences. Through the workshops, participating experts shared their experiences and diverse perspectives from Europe, South Korea, Japan, and New Zealand, engaging in dialogue with both HEEACT staff and students. The insights gained from these exchanges will serve as references for HEEACT's ongoing research projects and help develop strategies to address relevant issues.

#### 4. Global Participation

To align with international standards, HEEACT regularly participates in international conferences and activities organized by global QA networks. It also actively engages in events hosted by partner agencies. By doing so, HEEACT gains the latest QA-related information while engaging in discussions and exchanges with overseas QA agencies. This collaboration enables international organizations to better understand Taiwan's higher education system, promotes mutual learning, and enhances the quality of higher education and Taiwan's international visibility. The international activities that HEEACT participated in during 2024 are detailed in Table 5.

**Table 5: Global Participation in 2024**

	Date	Location	Activity
1	June 10-12	Bucharest, Romania	INQAAHE Forum 2024
2	November 11-12	Kuching, Malaysia	MQA International Conference 2024

(1) Bucharest, Romania – June

The INQAAHE Forum 2024 was hosted by the Romanian Agency for Quality Assurance in Higher Education (ARACIS). The forum, titled *Transforming Society: Social Responsibility through Quality Assurance of Tertiary Education*, focused on the educational issues related to diversity, inclusion, and equity. It featured thematic sessions and workshops, including one hosted by HEEACT titled *From INQAAHE GGP to ISGs: How HEEACT Translates International Goals into Domestic Higher Education Institutions' Practical Actions*. This workshop allowed HEEACT to share Taiwan's experiences while exchanging ideas and receiving feedback from international partners.

(2) Kuching, Malaysia – November

The Malaysian Qualifications Agency (MQA) hosted the MQA International Conference 2024 in Kuching, Malaysia, from November 11 to 12, 2024. The theme was *Global Quality Higher Education. Two staff members from HEEACT attended the conference.*

**5. Staff Exchange Programs**

To promote exchange between QA agencies and enhance the professional competence of staff members, HEEACT and MQA jointly organized a staff exchange program for mutual visits. The program aimed to foster mutual understanding of the operations and services of both agencies, their higher education QA systems, and the latest developments and trends. From September 1 to 5, 2024, three HEEACT staff members visited Kuala Lumpur, Malaysia, along with representatives from four other QA-related agencies and institutions: NIAD-QE, the Commission on Higher Education Philippines (CHED), the Malaysian Medical Council (MMC), and Universitas Islam Bandung (UNISBA).

Additionally, three staff members from MQA visited Taiwan from November 20 to 22, 2024, where they participated in an on-site visit for Institutional Accreditation to observe Taiwan's accreditation processes and mechanisms. Through this staff exchange program, both parties gained a deeper understanding of different QA systems and models, contributing to their respective development and the professional growth of staff.

**TMAC: International Exchanges**

**1. Recognition from the World Federation for Medical Education (WFME)**

The World Federation for Medical Education (WFME) and the Educational Commission for Foreign Medical Graduates (ECFMG) released a Global Accreditors Recognition Policy in 2010: Commencing in 2024, physicians applying for ECFMG



Certification must graduate from a medical school accredited through a formal process by WFME, or one that employs criteria comparable to those established by the Liaison Committee on Medical Education (LCME) or other global standards set forth by WFME. In response to this policy, TMAC applied for accreditation in December 2017. WFME appointed 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 December 9 to 13 and attended a TMAC surveyor meeting on December 14. In April 2019, the WFME Recognition Committee approved awarding Recognition Status to TMAC, effective for ten years until April 2029. From 2020 to 2024, TMAC submitted its annual interim report following the WFME guidelines and successfully maintained its recognition status.

### **2. Participation in the Advisory Board Meeting of the Western Pacific Association for Medical Education (WPAME)**

The Western Pacific Association for Medical Education (WPAME) aims to facilitate the exchange and enhancement of the quality of medical education across regions and maintain close relationships between its members and WFME. TMAC has been a member since 2012.

The 2024 WPAME Advisory Board Meeting was held virtually on May 3. Chairman Dr. Shan-Chwen Chang represented TMAC at the meeting, during which he presented the current status of Taiwan's medical education quality.

### **3. Participation in the Annual Conference of the Association for Medical Education in Europe (AMEE)**

The Association for Medical Education in Europe (AMEE) aims to exchange strategies to enhance the quality of medical education in the region and to support its members in maintaining a close relationship with WFME.

The 2024 AMEE Annual Meeting was held in Basel, Switzerland, from August 23 to 29. The meeting covered several topics, including teacher training, development of curriculum maps, research, and lifelong learning for medical students. Chairman Dr. Shan-Chwen Chang represented TMAC at the meeting.

## Publications and Promotional Activities

### Evaluation Bimonthly

The inaugural issue of *Evaluation Bimonthly* was published on May 15, 2006. This professional journal marked the very first of its kind in Taiwan to focus on the evaluation and accreditation of higher education. With the MOU signed in 2014, the Institute of Engineering Education Taiwan (IEET) took on the role of the co-publisher, with Taiwan Assessment and Evaluation Association (TWAEA) as the sponsor. HEEACT also invited the Chinese Management Association (CMA) and TMAC to contribute to this journal. This new collaborative model helps transform *Evaluation Bimonthly* into a platform for sharing ideas and information between QA agencies in Taiwan's higher education. The content and layout have been expanded to address major issues related to higher education evaluation and accreditation, recognition, QA, and teaching innovation. Additionally, a special column for high schools and vocational high schools has been created to connect them with HEIs. In recent years, the journal has expanded its international focus, covering developments in QA



agencies worldwide, international trends in higher education, and the latest insights in accreditation, with the goal of introducing fresh perspectives into Taiwan's higher education landscape.

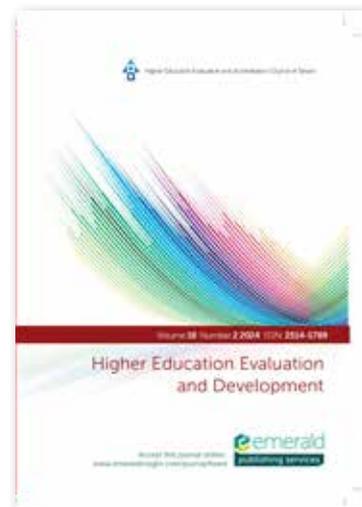
By the end of 2024, HEEACT had published 112 issues of *Evaluation Bimonthly* (see Table 6). Since Issue 108, HEEACT has ceased printing physical copies and transitioned fully to an electronic version, which is accessible online (<https://www.heeact.edu.tw/1151/1165/43078>) for readers worldwide. Free electronic copies are also distributed to subscribers with each new issue published.

**Table 6: Issues of *Evaluation Bimonthly* in 2024**

Issue	Month	Topic
107	January	New Cycle of HEEACT Program Accreditation
108	March	Student Engagement in QA Mechanisms in Higher Education
109	May	Emerging Models in Malaysia's Higher Education
110	July	Transformation Practice of Higher Education Institutions
111	September	Institutional Research
112	November	Knowledge Without Boundaries: Interdisciplinary Learning Practices

### ***Higher Education Evaluation and Development***

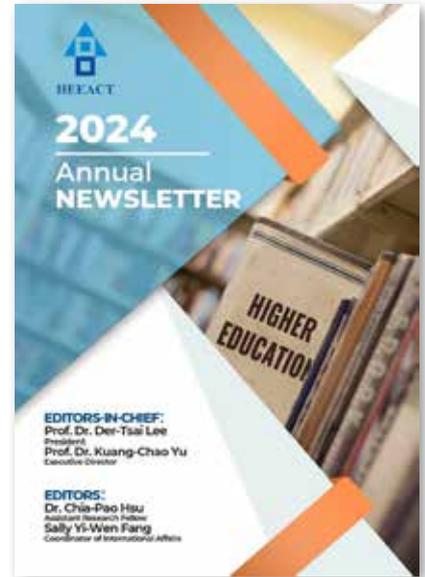
To expand international perspectives and knowledge networks, and to monitor and disseminate trends in higher education evaluation and QA, HEEACT has revamped *Higher Education Evaluation and Development (HEED)* as an all-English journal since 2016 to better connect with the international community. To further enhance the journal's international visibility and influence, HEEACT partnered with Emerald Publishing in 2017 to transform *HEED* into an electronic journal. With an open-access model, global readers can freely access and download articles, boosting the reach of authors' research findings and deepening international exchanges in QA research.



In June and November 2024, Issues 1 and 2 of Volume 18 were published, featuring a total of six articles related to higher education evaluation and development. These articles are accessible free of charge via the Emerald Insight website (<http://www.emeraldinsight.com/loi/heed>). *HEED* also invites submissions through its online review system (<https://mc.manuscriptcentral.com/heed>). For more information, please visit *HEED*'s official website (<http://www.emeraldgroupublishing.com/services/publishing/heed/index.htm>).

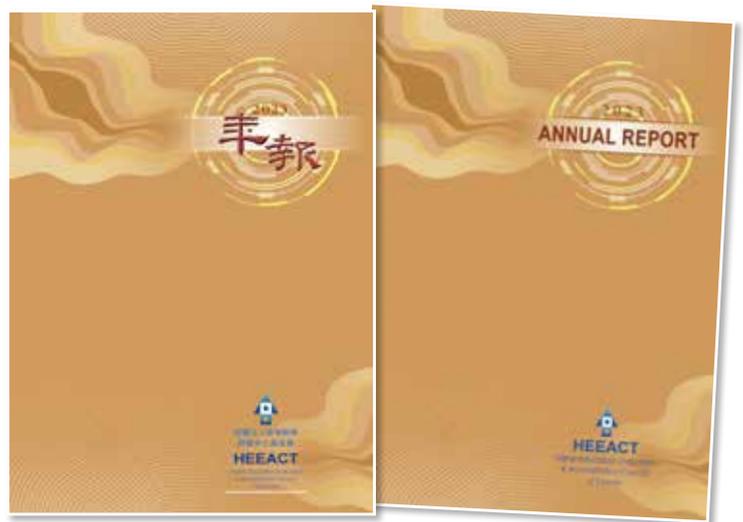
### Newsletter

To align with international trends and enhance understanding of Taiwan's higher education among domestic and international stakeholders, HEEACT publishes an annual English e-newsletter. This publication provides updates on HEEACT's latest initiatives and collaborations with international QA agencies. The 2024 edition, released in December, featured a variety of reports and news on QA in higher education. Through this newsletter, HEEACT aims to enhance public understanding of its services and key QA-related issues, thereby supporting the implementation of relevant QA policies and promoting ongoing international collaboration.



### Annual Report

HEEACT publishes an annual report in both Traditional Chinese and English, providing detailed information on its operations, services, achievements, and finances. This publication reflects HEEACT's commitment to transparency in evaluation information and provides the public with a deeper understanding of its work and impact.





### Annual Audit

In accordance with Article 61, Paragraph 1 of the *Foundations Act* and Articles 4 and 5 of HEEACT's *Regulations Governing the Internal Audit*, HEEACT held four auditor meetings in 2024 and conducted its annual audit on August 22, 23, and 30, 2024. The results of the audit, along with the 2025 Audit Plan, were submitted and reported at the 10<sup>th</sup> joint meeting of the 6<sup>th</sup> BOT and BOS on December 16, 2024.

### Financial Audit

Since its establishment, HEEACT has made significant progress in implementing internal control accounting systems, ensuring that all projects are executed rigorously. From January 22 to 24, 2024, HEEACT commissioned Baker Tilly Clock & Co. to audit its 2023 financial reports and accounting records. An expert consultation meeting was convened in February 2024 to review the audit results and ensure that HEEACT's operations complied with relevant laws and regulations, thereby improving and strengthening its financial management system. The 2024 financial report and accounting records will be audited in 2025 according to the planned schedule.

### ISO Audit

Since 2008, HEEACT has been promoting the implementation of the ISO Quality Management System (QMS) and Information Security Management System (ISMS) to standardize its operations and ensure compliance with cybersecurity regulations. In 2024, HEEACT successfully renewed its certifications for ISO 9001:2015 and ISO 27001:2022.



# Financial Report

## INDEPENDENT AUDITOR'S REPORT

NO.19961130EA

HIGHER EDUCATION EVALUATION AND ACCREDITATION COUNCIL OF TAIWAN

### Opinion

We have audited the accompanying balance sheets of HIGHER EDUCATION EVALUATION AND ACCREDITATION COUNCIL OF TAIWAN (HEEACT) as of December 31, 2024 and 2023, and the related statements of comprehensive income, changes in net assets and cash flows for the years then ended, and the 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 of December 31, 2024 and 2023, and its financial performance and its cash flows for the years then ended in accordance with the "Regulations Governing Handling of Accounting and Drawing Up of Financial Reports by National Education Foundations" and the "Enterprise Accounting Standards", and its interpretation.

### Basis for Opinion

We conducted our audit in accordance with the "Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants" and the Standards on Auditing of the Republic of China. 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 Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. 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, and 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, 2024, are outlined as follows:

#### Service revenue recognition

##### Description:

Please refer to for the accounting policy on revenue recognition. The main service revenue of HEEACT is from the evaluation or accreditation service of universities and colleges. The service revenue is recongnized by percentage of completion, which is a key concern by the management and competent authority. Consequently, the recognition of service revenue has been indentified as a key audit matter.

Our key audit procedures performed in report of the above area included the following:

1. Evaluate the appropriateness of accounting policy on the recognition of service revenue.

2. Obtain an understanding of the project execution processes and relevant control relating to the accounting for customer contracts.
3. Perform audit sampling on the transaction amount of service revenue, check the receipt records and the amount of the receipt based on the service contract terms and evaluate the correctness of the timing and amount of revenue recognition.

#### **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 "Regulations Governing Handling of Accounting and Drawing Up of Financial Reports by National Education Foundations" and the "Enterprise Accounting Standards" and its interpretation, 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 the Standards on Auditing of the Republic of China 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 the Standards on Auditing of the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. 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.
2. 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.





3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. 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.
5. 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  
Su-Chin Hsu



March 21, 2025

  
**HIGHER EDUCATION EVALUATION AND  
ACCREDITATION COUNCIL OF TAIWAN**  
**BALANCE SHEETS**

**DECEMBER 31, 2024 and 2023**

(Expressed in New Taiwan Dollars)

DESCRIPTION	2024		2023		Variance	
	AMOUNT	%	AMOUNT	%	AMOUNT	%
<b>ASSETS</b>						
<b>CURRENT ASSETS</b>	\$ 65,394,671	38	\$ 81,678,422	43	\$ (16,283,751)	(20)
Cash in banks	57,760,511	34	75,831,955	40	(18,071,444)	(24)
Accounts receivable	7,630,873	4	5,843,419	3	1,787,454	31
Interest receivable	3,287	—	3,048	—	239	8
<b>FUNDS AND LONG-TERM INVESTMENTS</b>	105,146,881	60	104,570,102	56	576,779	1
Foundation fund-deposit	30,300,000	17	30,300,000	16	—	—
Other reserve fund	74,846,881	43	74,270,102	40	576,779	1
<b>Fixed assets</b>	1,062,253	1	1,200,899	1	(138,646)	(12)
Miscellaneous equipment	1,641,682	1	1,443,582	1	198,100	14
Less: accumulated depreciation	(579,429)	—	(242,683)	—	(336,746)	139
<b>Intangible assets</b>	1,210,169	1	—	—	1,210,169	—
Intangible assets	1,210,169	1	—	—	1,210,169	—
<b>OTHER ASSETS</b>	382,400	—	222,800	—	159,600	72
Refundable deposits	382,400	—	222,800	—	159,600	72
<b>TOTAL ASSETS</b>	\$ 173,196,374	100	\$ 187,672,223	100	\$ (14,475,849)	(8)
<b>LIABILITIES</b>						
<b>CURRENT LIABILITIES</b>	\$ 46,176,384	27	\$ 59,888,656	32	\$ (13,712,272)	(23)
Accrued expenses	24,051,680	14	29,150,488	16	(5,098,808)	(17)
Other payables	8,354,574	5	14,014,492	7	(5,659,918)	(40)
Income tax payable	—	—	316,962	—	(316,962)	(100)
Deferred revenue	13,746,978	8	16,384,088	9	(2,637,110)	(16)
Receipts under custody	23,152	—	22,626	—	526	2
<b>OTHER LIABILITIES</b>	945,000	1	1,290,000	1	(345,000)	(27)
Deposits received	945,000	1	1,290,000	1	(345,000)	(27)
<b>TOTAL LIABILITIES</b>	47,121,384	28	61,178,656	33	(14,057,272)	(23)
<b>NET ASSETS</b>						
Initial fund	30,300,000	17	30,300,000	16	—	—
Special Reserve	74,846,881	43	74,270,102	40	576,779	1
Accumulated surplus	20,928,109	12	21,923,465	11	(995,356)	(5)
<b>TOTAL NET ASSETS</b>	126,074,990	72	126,493,567	67	(418,577)	—
<b>TOTAL LIABILITIES AND FUNDS AND NET ASSETS</b>	\$ 173,196,374	100	\$ 187,672,223	100	\$ (14,475,849)	(8)

President :



Executive Director :



Tabulation :




  
**HIGHER EDUCATION EVALUATION AND  
 ACCREDITATION COUNCIL OF TAIWAN**
  
**STATEMENT OF COMPREHENSIVE INCOME**
  
**YEARS ENDED DECEMBER 31, 2024 AND 2023**
  
 (Expressed in New Taiwan Dollars)

DESCRIPTION	2024		2023		Variance	
	AMOUNT	%	AMOUNT	%	AMOUNT	%
REVENUES	\$ 192,031,153	100	\$ 192,482,744	100	\$ (451,591)	—
OPERATING REVENUES	190,330,662	99	190,851,262	99	(520,600)	—
Revenue from contracted projects	129,065,030	67	110,376,865	57	18,688,165	17
Revenue from government subsidies	45,383,116	24	43,194,129	23	2,188,987	5
Service revenue	15,421,396	8	36,377,338	19	(20,955,942)	(58)
Donation revenue	459,600	—	872,000	—	(412,400)	(47)
Other operating revenue	1,520	—	30,930	—	(29,410)	(95)
NON-OPERATING REVENUE	1,700,491	1	1,631,482	1	69,009	4
Financial income	1,659,739	1	1,022,772	1	636,967	62
Other non-operating revenue	40,752	—	608,710	—	(567,958)	(93)
EXPENSES	192,449,730	100	188,393,415	98	4,056,315	2
OPERATING EXPENSES	192,195,669	100	187,750,900	98	4,444,769	2
Contracted projects expenses	129,065,030	67	110,376,865	57	18,688,165	17
Government subsidies expenses	45,383,116	24	43,194,129	23	2,188,987	5
Service expenses	12,463,528	7	14,759,178	8	(2,295,650)	(16)
Other operating expenses	5,283,995	2	19,420,728	10	(14,136,733)	(73)
NON-OPERATING EXPENSES	254,061	—	642,515	—	(388,454)	(60)
Other non-operating expenses	254,061	—	642,515	—	(388,454)	(60)
INCOME BEFORE INCOME TAX	(418,577)	—	4,089,329	2	(4,507,906)	(110)
INCOME TAX EXPENSE	—	—	316,962	—	(316,962)	(100)
NET INCOME	\$ (418,577)	—	\$ 3,772,367	2	\$ (4,190,944)	(111)
OTHER COMPREHENSIVE INCOME	\$ —	—	\$ —	—	\$ —	—
TOTAL COMPREHENSIVE INCOME	\$ (418,577)	—	\$ 3,772,367	2	\$ (4,190,944)	(111)

President :



Executive Director :



Tabulation :



  
**HIGHER EDUCATION EVALUATION AND  
 ACCREDITATION COUNCIL OF TAIWAN**  
**STATEMENT OF CHANGES IN NET ASSETS**  
**YEARS ENDED DECEMBER 31, 2024 AND 2023**  
 (Expressed in New Taiwan Dollars)

DESCRIPTION	INITIAL FUND	SPECIAL RESERVE	ACCUMULATED SURPLUS	TOTAL
Balance, January 1, 2023	\$ 30,300,000	\$ 55,143,902	\$ 18,151,098	\$ 103,595,000
Net income for 2023	—	—	3,772,367	3,772,367
Special Reserve contribution for 2023	—	18,900,000	—	18,900,000
Interest of Special Reserve	—	226,200	—	226,200
Balance, December 31, 2023	30,300,000	74,270,102	21,923,465	126,493,567
Net income for 2024	—	—	(418,577)	(418,577)
Interest of Special Reserve	—	576,779	(576,779)	—
Balance, December 31, 2024	\$ 30,300,000	\$ 74,846,881	\$ 20,928,109	\$ 126,074,990

President :



Executive Director :



Tabulation :





**HIGHER EDUCATION EVALUATION AND  
ACCREDITATION COUNCIL OF TAIWAN**  
**STATEMENT OF CASH FLOWS**

**YEARS ENDED DECEMBER 31, 2024 AND 2023**

(Expressed in New Taiwan Dollars)

DESCRIPTION	2024	2023
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Income before income tax	\$ (418,577)	\$ 4,089,329
Adjustments for:		
Interest income	(1,634,875)	(1,022,772)
Income before interest and dividends adjustments	(2,053,452)	3,066,557
Changes in operating assets and liabilities		
Depreciation expense	336,746	219,604
Various amortization	159,831	—
Reserve fund	—	18,900,000
Increase in accounts receivable	(1,787,454)	(884,019)
Increase temporary payments	—	25,000
Decrease in accrued expenses	(5,098,808)	(14,919,360)
Decrease in other payables	(5,659,918)	(621,155)
Decrease in deferred revenue	(2,637,110)	(8,299,439)
Increase (decrease) in receipts under custody	526	(288)
Cash used in operations	(16,739,639)	(2,513,100)
Interest received	1,634,636	1,248,593
Income taxes paid	(316,962)	—
Net cash used in operating activities	(15,421,965)	(1,264,507)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
(increase) decrease in refundable deposits	(159,600)	1,565,400
Acquisition to property plant and equipment	(198,100)	(1,284,082)
Acquisition to intangible assets	(1,370,000)	—
Increase in reserve fund	(576,779)	(19,126,200)
Net cash used in investing activities	(2,304,479)	(18,844,882)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Decrease in deposits received	(345,000)	(90,000)
Net cash used in financing activities	(345,000)	(90,000)
<b>NET DECREASED IN CASH AND CASH EQUIVALENTS</b>	<b>(18,071,444)</b>	<b>(20,199,389)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>75,831,955</b>	<b>96,031,344</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>\$ 57,760,511</b>	<b>\$ 75,831,955</b>

President :



Executive Director :



Tabulation :



## Appendix: 2024 QA Service & Administrative Data

### Staff members

- **President** : 1
- **Executive Director** : 1
- **Directors** : 2
- **Full-time staff** : 99
  - Office of Administration and Research : 22
  - Office of Quality Assurance and Projects : 75
  - Taiwan Medical Accreditation Council : 2
- **Adjunct Research Fellows** : 6

### Accreditation tasks \* Calculated on a non-duplicated basis

- |  |  |
|--|--|
| <ul style="list-style-type: none"> <li>● <b>Institutional Accreditation</b> <ul style="list-style-type: none"> <li>● 31 HEIs</li> <li>● Reviewers : 188</li> </ul> </li> <li>● <b>Program Accreditation</b> <ul style="list-style-type: none"> <li>● 8 HEIs, 68 programs</li> <li>● Reviewers : 219</li> </ul> </li> <li>● <b>Recognition of Self-Accreditation</b> <ul style="list-style-type: none"> <li>● 6 HEIs, 4 programs</li> <li>● Reviewers : 18</li> </ul> </li> <li>● <b>Medical Education Accreditation</b> <ul style="list-style-type: none"> <li>● 5 HEIs, 5 programs</li> <li>● Reviewers : 33</li> </ul> </li> <li>● <b>Overseas Program Accreditation</b> <ul style="list-style-type: none"> <li>● 3 HEIs, 6 programs</li> <li>● Reviewers : 19</li> </ul> </li> <li>● <b>Higher Education SPROUT Project</b> <ul style="list-style-type: none"> <li>● 68 HEIs</li> <li>● Reviewers : 30</li> </ul> </li> <li>● <b>Yushan Fellow Program</b> <ul style="list-style-type: none"> <li>● 20 HEIs, 187 cases</li> <li>● Reviewers : 137</li> </ul> </li> <li>● <b>MOE Teaching Practice Research Program</b> <ul style="list-style-type: none"> <li>● 146 HEIs, 4,364 cases</li> <li>● Reviewers : 2,747</li> </ul> </li> </ul> | <ul style="list-style-type: none"> <li>● <b>Project for the Finance Audit of Private Universities and Colleges</b> <ul style="list-style-type: none"> <li>● 41 HEIs</li> <li>● Reviewers : 16</li> </ul> </li> <li>● <b>Project for the Protection of Student Rights to Education</b> <ul style="list-style-type: none"> <li>● 43 HEIs, 244 programs</li> <li>● Reviewers : 137</li> </ul> </li> <li>● <b>Project for Inspecting New Southbound Collaboration</b> <ul style="list-style-type: none"> <li>● 38 HEIs, 449 courses</li> <li>● Reviewers : 165</li> </ul> </li> <li>● <b>Project for Teacher Education Evaluation</b> <ul style="list-style-type: none"> <li>● 1 HEI, 1 subject area</li> <li>● Self-evaluation : 6 HEIs, 11 subject areas</li> <li>● Reviewers : 15</li> </ul> </li> <li>● <b>Project for Preschool Educare Related Education Evaluation</b> <ul style="list-style-type: none"> <li>● 13 HEIs, 13 programs</li> <li>● Reviewers : 14</li> </ul> </li> </ul> |
|--|--|



**Training / Workshops**

- **Accreditation – Reviewers:** 16 sessions, 287 participants
- **Accreditation – HEIs:** 27 sessions, 1,009 participants
- **MOE Commissioned Projects – Reviewers:** 12 sessions, 795 participants
- **MOE Commissioned Projects – HEIs:** 18 sessions, 6,012 participants

**MOE Commissioned Projects**

- **Projects:** 8

**Research Projects**

- **Projects:** 2

**International Engagement**

- **Online forum participation and visits:** 13 sessions, 42 participants

**International Partners**

- **MOU – signed QA agencies:** 17
- **Countries of Partnered QA Agency:** 13

**Publications**

- **Publication types:** 3
- **Volumes published:** 12