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ΑΡΧΗ ΔΙΑΣΦΑΛΙΣΗΣ ΠΟΙΟΤΗΤΑΣ
ΑΝΩΤΑΤΗΣ ΕΚΠΑΙΔΕΥΣΗΣ

HELLENIC REPUBLIC
H.Q.A.A.
HELLENIC QUALITY ASSURANCE AGENCY
FOR HIGHER EDUCATION

EXTERNAL EVALUATION REPORT

DEPARTMENT OF ACCOUNTING

Technological Educational Institute of Kavala

February 7, 2011

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External Evaluation Committee

The Committee responsible for the External Evaluation of the **Department of ACCOUNTING** of the **Technological Educational Institute of Kavala** consisted of the following four (4) expert evaluators drawn from the Registry constituted by the HQAA in accordance with Law 3374/2005:

1. Dr. IOANNIS ANAGNOSTOPOULOS (Coordinator)
KINGSTON UNIVERSITY, LONDON, UK

2. Dr. ILIAS BASIOUDIS
ASTON UNIVERSITY, BIRMINGHAM, UK

3. Dr. MELINA MANOCHIN
ASTON UNIVERSITY, BIRMINGHAM, UK

4. Dr. IOANNIS TSALAVOUTAS
STIRLING UNIVERSITY, STRIRLING, SCOTLAND, UK

N.B. The structure of the “Template” proposed for the External Evaluation Report mirrors the requirements of Law 3374/2005 and corresponds overall to the structure of the Internal Evaluation Report submitted by the Department.

The length of text in each box is free. Questions included in each box are not exclusive nor should they always be answered separately; they are meant to provide a general outline of matters that should be addressed by the Committee when formulating its comments.

Reviewing the Quality of Higher Education (HE)

The Hellenic Quality Assurance Agency for Higher Education (HQAA) was established in 2005. It has responsibility for assessing the quality of higher education in Greece (Hellas) under the terms of Law 3374/2005.

The purposes of subject/departmental review are: to raise self-consciousness, to confirm and underscore good practices, to detect drawbacks and weaknesses, to implement suggested improvements depending from the department of the HEL, to evaluate the aims at introducing, establishing and propagating of quality culture in HE, to provide documented arguments for requesting improvements from the State.

The specific objectives of subject/departmental review are: the establishment of a uniform approach for recording, understanding and systematically assessing the work of Departments, Schools and Institutions of HE in Greece; the adoption of necessary measures in order to ensure, validate and improve the quality of work performed by HEIs, within the framework of their specific academic profile, objectives and mission.

The main features of the subject/departmental review method are:

Review against Aims and Objectives

The HE sector in Greece is diverse. The Greek State funds education in over 20 universities and 14 Technological Educational Institutes and over 500 individual departments overall. These Universities and Institutes vary greatly in size, subject/departmental provision, history and statement of purpose. Each has autonomy to determine its Institutional mission, and its specific aims and objectives at subject/departmental level.

Subject review is carried out in relation to the subject aims and objectives set by each provider. It measures the extent to which each subject provider is successful in achieving its aims and objectives.

Readers should be cautious in making comparisons of subject/departmental providers solely on the basis of subject/departmental review outcomes. Comparisons between providers with substantively different aims and objectives would have little validity.

Review of the Student Learning Experience and Student Achievement

Subject/departmental review examines the wide range of influences that shape the learning experiences and achievements of students. It covers the full breadth of teaching and learning and research activities, including: direct observation of classroom/tutorial/workshop/laboratory situations, the methods of reviewing students' work, students' work and achievements, the curriculum, staff and staff development, the application of resources (library, information technology, equipment), and student support and guidance. This range of activities is captured within a certain set of provision.

The aspects of provision as specified by Law 3374/2005 are:

- Quality of the Curriculum
- Quality of Teaching
- Quality of Research
- Quality of All Other Services
- Strategic Planning, Perspectives for Improvement and Dealing with Potential Inhibiting Factors

Peer Review

Reviewers are academic and professional peers in the subject residing and working abroad. Most are members of the academic staff of foreign HE Institutions. Others are drawn from industry, commerce, private practice and the professions.

Combination of Internal and External Processes

The review method has two main processes:

- Preparation by the subject/departmental provider of a self-assessment in the subject, based on the provider's own aims and objectives, and set out in the structure provided by the core set of aspects of provision.
- A three-day review visit carried out by a Committee of reviewers. The review Committee assesses each of the aspects of provision to make a profile of the provision, and derives from that profile an overall judgement.

Published Reports

In addition to individual review reports, the HQAA will publish subject review overview reports on its website. The Institutions reviewed will also publish these reports on their own website.

Introduction

The Department of Accounting in TEI Kavala was established in 1984 with the Law 99/1984. It is part of the Faculty of Management and Economics. It is located on a compact campus in Agios Loukas, in the outskirts of the town of Kavala. It has approximately 3,500 students.

The Department has 12 permanent members of academic staff, and two further members have been elected for appointment. The Department employs a number of sessional academic staff (50+), and four administrative staff and few technical support staff.

The statistical data in this report are provided by the Department itself. The aims and objectives are also provided by the Department.

I. The External Evaluation Procedure

In line with the review procedure, the Committee visited the Department on one occasion. The visit took place between 31 January 2011 and 2 February 2011 in order to make an assessment of the infrastructure and exchange views and opinions with various faculty members. The aims were to review and evaluate the management of the student learning experience; the monitoring and review of the Department-led quality; the strategic management of the Departmental quality enhancement. The Committee comprised of a group of peers: an academic reviewer from a Scottish university and three academic reviewers drawn from across England.

Day 1: On its first day of arrival, the Committee made a spontaneous visit to some lecture theatres where exams were taking place. Subsequently, the Committee met with the President of the TEI of Kavala, the Vice-President responsible for Academic Affairs as well as with some members of the permanent academic staff of the Department of Accounting for an introduction and a presentation of the Institution. Among other things, the President set out the future agenda of the Institution and outlined the possibilities of establishing further links with other Institutions and developing an in-house postgraduate programme that will enhance the reputation of the Institution and, consequently, the Department.

Day 2: The Committee met with a number of staff and other stakeholders namely:

- The permanent academic staff
- Some of the sessional academics employed by the Department
- Support services staff such as IT
- Current students of the Department
- Graduates of the Department
- Local employers

The Committee also attended a research seminar as part of the Department's research activities.

Day 3: The Committee first met with representatives of local authorities to discuss aspects of the Department's collaborative activities, namely:

- The Vice-President and General Manager of the Chamber of Commerce of Kavala
- The Mayor of Kavala

Subsequently, the Committee met with the secretary of the Faculty of Management and Economics and the secretarial staff of the Department.

- List of Reports, documents, other data examined by the Committee.

The Committee was provided with a number of Departmental documents and attended a number of presentations in order to ascertain their appropriateness and usefulness upon which the evaluation would be based. The list of documents provided included the following:

- Programme of Studies
- Module Outlines
- Some Dissertations
- Internal Review Documents
- Templates of dissertation moderation and assessment forms
- Student feedback forms/Student questionnaires

The presentations attended by the Committee as well as the accompanying documents provided included the following:

- Presentation about the Department by the Head of the Department
- Presentation of the programme of study
- Presentation regarding International Aspects of the Department's activities
- Presentation regarding e-class and e-learning activities and processes
- Presentation regarding the research activity and output of the Department
- Presentation of the ISO exercise obtained by the Department
- Presentation regarding work-based learning and placements
- Presentation regarding student employment post-study

- Groups of teaching and administrative staff and students interviewed

The Committee met with a number of academic, academic-related and non-academic groups in order to discuss their views about various aspects of the Department's function. The groups that the Committee met with were:

- The permanent academic staff
- The sessional academics employed by the Department
- Support services staff such as IT
- Current students of the Department
- Graduates of the Department
- Local employers
- Secretarial Staff

- Facilities visited by the External Evaluation Committee.

The facilities that the Committee visited in order to review the infrastructure were:

- The library
- Teaching rooms / seminar rooms
- Lecture theatres
- Academic staff offices
- Administrative services offices
- Student / staff restaurant

II. The Internal Evaluation Procedure

The type and range of documents reviewed by the Committee were adequate for the purposes of this visit, although some internally generated documents could have been more informative and more comprehensive. Despite that, the Department was very co-operative in producing and providing any extra documents deemed necessary by the Committee for the purposes of performing the external evaluation. This ranged from evidence relating to teaching and teaching-related activities, support activities, premises and infrastructure, research and research-related activities, student management records and international aspects of the Department's activities. Information presented included also the Department's short-term and long-term plans as part of its strategic review as well as some suggestions regarding the Department's needs and the associated aspirations. In addition, a review of positive aspects of the Department's activities and position as a base on which to build on future performance as well as a review of weak points to be addressed in light of the Department's future direction were provided.

A. Curriculum

To be filled separately for each undergraduate, graduate and doctoral programme.

The Department doesn't offer a postgraduate or doctoral programme currently. We note here that the Department has recently submitted an application to the Ministry of Education for developing an in-house full-time postgraduate programme.

The Department has a profound commitment in developing a relevant curriculum to meet the professional expectations and academic rigour of its undergraduate degree. Such an approach is clearly demonstrated with the extent and importance of the effective assessment and review of both the content and the structure of the curriculum in a continuous periodic self assessment practices that took place in 2001, 2003 and 2008. The comments provided below refer to the curriculum as it is currently implemented in the undergraduate accounting degree. The curriculum content, structure and relevance have been discussed by the Committee.

APPROACH

The approach, evident in the curriculum, reflects an inclusive orientation to both the empirical and theoretical dimensions of the accounting discipline, while a variety of other relevant disciplines such as Law and Economics are built in the curriculum to enhance the learning breadth of the degree. Consideration may be given for introducing other relevant modules such as Financial Management, Strategic Management, and Human Resources Management.

The overall goal of the degree is stated to be a contemporary and professionally relevant learning experience with promotion of independent individual and group study. Such a goal aims to produce professionally relevant graduates. However, the achievement of the intended learning outcomes of the degree appears somewhat vague, as the learning contribution of each taught module is unclear. There is no evidence of a structured approach to the development of module outlines, and incorporation of the degree learning objectives within each module appears less obvious. An important element of the undergraduate curriculum is the industrial placement for about 6 months and the undergraduate dissertation. Nevertheless, our discussion with the faculty, current students, graduates and local employers indicated to us the professional relevance of the degree. In fact, the local employers and the vice president of the Chamber of Commerce of Kavala strongly indicated the fact that graduates of the Department have all the necessary skills and competences to start their careers as professional accountants. Further, academic staff and students of the Department participate annually in international, case study based, competitions (AFECA and Euroweek) and have been successful in winning awards several times.

IMPLEMENTATION

The content and structure of the undergraduate learning curriculum includes a great volume of learning activities that aim to an intensively focused learning experience for the professional competence of future graduates. Such activities include an extensive timetable of compulsory workshops (Εργαστήρια) and tutorials (Ασκήσεις πράξης). Although such a compulsory approach creates a rather heavy workload for the members of the staff and the students, it appears to be widely appreciated by the students, graduates and the representatives of employers. The main reasons of such a positive learning experience has been identified to be the contemporary nature of the aspects introduced in the tutorials and workshops mainly drawn by the current practices of the work of the professional accountant and the constructive relationship between the members of the academic staff with the students. However, the need for better infrastructure and the limited resources restrict, to some extent, the effectiveness and the potential of the curriculum. Another very important aspect of the implementation and delivery of the curriculum is the timely manner of the delivery of learning with a number of modules assigned with pre-requisites.

Such an approach is considered appropriate for effective and useful learning although it imposes a degree of time restrictions to the planning and choice by the students.

In terms of feedback and assessment of the effective implementation of the curriculum, the

discussions with members of staff and some other stakeholders concentrated on the approaches and potentialities of assessment. The need to explore a variety of assessment methods has been suggested to be very important, and a clear link of student feedback and assessment with the learning objectives of each module has been raised. The Committee's view is that the Department should explore a range of assessment methods to assess the effectiveness of the learning process and to meet the degree's learning objectives.

RESULTS and IMPROVEMENT

The aim and design of the curriculum effectively creates a professionally and discipline relevant degree. Many factors have been identified to be contributing to such a perspective.

First, the commitment to continuous self-assessment of the curriculum (with the periodic reviews of 2001, 2003 and 2008) and improvement of the content and structure of the degree creates a reflective approach to undergraduate education in the Department. It has been clear during our discussions with the members of staff that such a reflective approach is beneficial for both the identification of the potentialities of the degree in meeting contemporary development in the accounting discipline as well as the professional accounting practice. Our view is that the benefits of continuous self-assessment and improvement is an approach that could be further enhanced with the design and implementation of peer review processes in a number of aspects such as exam papers, module teaching notes (Σημειώσεις διδασκόντων), and the delivery of teaching sessions. The exploration of contemporary pedagogical methods and the relevant training of the academic staff are suggested.

Second, the orientation to a professionally relevant degree has resulted in the extensive development of compulsory workshops and tutorials that require both human and infrastructure resources. It appears that the good teacher-student relationships are a key element to the commitment from both sides for success. Our view is that an enriched learning environment would support and sustain the strengths of the degree; such an environment would include more technology in classrooms, design and development of learning services such as learning skills on both critical and theoretical subjects, and more relevant assessment methods to each module's learning objectives such as essays, debates, portfolios and others.

Third, the learning contribution of the industrial placement as well as the clear relation with the graduates' rate of employability, as discussed with all stakeholders, is amongst the achievements of the degree. We believe that a further exploration of developing and sustaining such a success is also important and a suggestion to engage closer with the local and national communities has been discussed with some stakeholders.

Finally, we believe that an important success factor for the implementation, effectiveness and relevance of the curriculum is the inclusion of students in the life of the Department and students' welfare. During our visit, current students and graduates expressed their interest to be informed on the activities of the Department such as research paper seminars, conferences and others. The need for more sessions informing students on aspects such as organisation and procedures within the Institution, employability, career options, placement opportunities, research activities of the Department and engagement with the local community is evident. Even more, the limited provision of welfare services such as support for students with learning difficulties, medical and hardship services as well as personal advisory services creates a challenging learning environment overall.

B. Teaching

APPROACH

From discussions and from reading various internal documents, the Department appears to have the following aims with respect to teaching:

- To produce well-qualified graduates with key skills for lifelong learning
- To ensure relevance by maintaining and enhancing the Department's links with business, commerce, and public sector organisations
- To maintain and enhance the employability of graduates

However, the Department doesn't seem to have a clearly defined and stated pedagogic policy (i.e. a teaching, learning and assessment strategy) with regards to teaching approach and methodology.

Further, we can infer (from discussions and from reading various internal documents) that the Department provides a number of skills and capacities to their students. In other words, on successful completion of their degree students will:

- Be equipped with strong background and expertise in accounting
- Be able to use key accounting skills
- Be able to examine and appraise accounting and financial management theories, concepts and issues
- Have developed transferable and other skills
- Have learnt to reflect upon and develop their own positions in relation to corporate responsibility, professionalism, and business ethics, among others

With respect to teaching in the Department, the academic staff members use the internationally established teaching methodology, which is a combination of lectures, workshops and tutorials, i.e., problem solving sessions and practical exercises. The process is, partially, successfully supported by electronic means.

The Department saw the necessity to incorporate online resources into teaching as a means of meeting the needs of today's students brought up in the 'digital age', and has introduced a web-based e-learning system (e-class programme), nonetheless not all faculty members are delivering their classes or using fully this web-based learning environment system.

Group work and individual essay-type assignments, and individual research based on theoretical and practical concepts in the delivery of modules is limited. High-quality resource packs, including module outlines, are not provided at the beginning of each module. As a result, it seems that there isn't a clear articulation of assessment criteria and intended learning outcomes.

The teaching staff-student ratio is approximately 1:133. Considering that this ratio is in the extremely high part of the spectrum accepted internationally, it needs significant attention and serious improvement on behalf of the relevant ministry.

The collaboration between the faculty members and the students (those who are present and engaged with the Department's life) seems to be very good.

The means available to cover the teaching programme seem to be adequate, but the Committee believes that the available hardware needs further updating and upgrading. Taking into account the financial constraints, an area where improvement is needed is that of the appearance of the lecture theatres and the buildings overall. In particular, the IT provision needs upgrading in every lecture theatre and teaching room. However, we have been informed by the President of the Institution that this will be addressed soon.

The examination system is a standard one; it could be improved by making projects and mid-term exams obligatory and enforcing the new law with respect to the indefinite number of times that a student can be examined. The procedures of examinations should be

enforced rigorously during exam periods.

IMPLEMENTATION

The Committee did not observe any teaching and learning sessions, as the visit took place during the exam period. From the discussion with various participants (current students, graduates, full-time and sessional academic staff), it is apparent that a lot of effort goes on in the proper delivery of lectures or workshops, and this involves academic staff providing projectors (overhead or PowerPoint) and laptops (sometimes their own ones). There is ample evidence of an exceptional commitment to satisfying the expectations of the students in a supportive learning environment. However, it is worth noting that further improvements are expected, especially with the use of the e-class learning system by all staff, and the implementation of various other best practices offered verbally by the Committee during the visit.

The consultancy and practical expertise of the academic staff (especially, sessional staff) clearly informs teaching and learning and is highly appreciated by the students and the employers.

Module outlines and lecture handouts were not provided for all modules taught, so no clear assessment can be made with regards to the quality of material given to students. However, the Committee believes that the textbooks should be updated, for some modules at least. In many modules, module teaching notes are provided by the relevant academic staff in addition to textbooks.

There is no clear link of research and teaching, but in the last year of their studies, students are required to undertake a written dissertation, which involves some type of research activity supervised by academic staff. It is noted though that there is scope for dissertations to be more research-based and incorporate academic references to a larger extent.

Students and academic staff participate in exchange programmes within Europe.

There are formal procedures where students provide feedback by filling in questionnaires towards the end of each module. Student feedback is analysed internally. All academic staff should receive their feedback, and necessary actions should be taken by the Department to ameliorate any potential issues raised by students.

RESULTS

The Committee didn't observe any teaching and learning sessions, as the visit took place during the exam period and, as a result, no comment can be made on the efficacy of teaching.

Although the intake of the Department is approximately 400+ students per year, only around 300 enrol in the undergraduate program, out of which about 70-100 graduate per year. The remaining may graduate in the future or may drop out. This situation is unfortunately encouraged by TEI regulations which allow students to register in an unrealistically high number of courses which they do not attend but for which they only sit unsuccessfully in the exams. The Committee believes that stricter regulations would result in a smaller dropout rate and higher attendance rate.

In general, the Committee also recommends that the national examinations system and the national entrance system of students into the universities and TEI should dramatically change, as the current system obliges the students to sometimes select a field (for a degree to study) outside their main preferences. This, in turn, populates Departments with students who have no desire to become part of the Department's life and who do not attend classes on a regular basis.

Further, the Committee recommends that transfers of student enrolments between

departments in various towns and cities should radically change or completely stopped. The current practice has an impact on the number of students enrolled in departments and strongly favours main cities (i.e., Athens, Thessaloniki, Patras).

The Committee did not check differences in success/failure between modules; the Committee notes, however, that marks appear to be leaning towards medium levels; the overall average mark is around 6.4 in the last six years, and the percentage of students scoring 8.5/10 and above is extremely low. Nonetheless, this is in contrast to the students' success in employment and postgraduate studies.

The length of studies beyond 6 years is not justified, based on international standards.

The faculty members are aware of their strengths and weaknesses. They are concerned and interested in their teaching. Reducing their teaching load (to a normal internationally accepted load) and upgrading the relevant infrastructure will not only result in better research but also in better teaching.

IMPROVEMENT

The Department would like to see teaching load reduced, as a first step at least. The law should change and should allow Institutions and departments to determine their own teaching loads, in line with internationally accepted standards.

The Department is aware of the need for better computer lab facilities, in terms of both space and equipment.

The Institution needs to proceed with more efficient office space allocation. It is not a recommended best practice to have 2 or 3 faculty members residing in one office. This handicaps the Department's educational and research abilities and goals at large.

The Committee believes that the number of enrolled students has to be reduced substantially, but the Department has to find a mechanism to motivate students to engage with their studies and improve their quality overall. One possible way to achieve this is to introduce a system of fellowships or cash (and/or, other) prizes for the top students in every academic year. Further, module specific prizes may be "sponsored" by businesses or accounting firms.

At the national level, every effort should be made to revise the existing entrance examination system, with suitable measures to create a better fit between students' first degree choice and actual enrolment in a university or TEI as this would result in a better learning experience.

C. Research

For each particular matter, please distinguish between under- and post-graduate level, if necessary.

APPROACH

It is noted that, up until 2007, academic staff at TEI were hired and promoted *inter alia* according to research related criteria and the regulatory framework of TEI indicated that these Institutions were not expected to contribute to the production of new knowledge. Hence, academic research output was not supported by the corresponding regulation. However, since 2007 TEI are expected to contribute to the production of new knowledge as Universities are expected to do.

On that basis, the particular Department fosters research activities by encouraging staff members to participate in academic conferences and pursue academic research, aiming for publications. In fact, from our discussions it became apparent that there is a clear willingness, from the majority of staff members, to participate in research projects and publish nationally and internationally. However, there is limited evidence of clear objectives set (e.g. setting targets of output with regards to publications in academic journals).

As far as policy is concerned, the Department has identified five research themes (1. 'Accounting' 2. 'Finance' 3. 'Statistics' 4. 'Informatics and new technologies' and 5. 'Economic analysis') which indicate the research carried out by the members of staff (including sessional staff members). Equivalent number of staff members has been designated as being responsible for monitoring the research progress in each of these research themes. Additionally, the Department has adopted the initiative/policy of organising two conferences every year. In this way, it is hoped that a research culture is being developed and enhanced within the Department.

The individuals designated as responsible for monitoring the research progress have no authority to officially evaluate and assess the research output and performance. Hence, the progress in terms of research is only discussed and communicated within the Departmental Committee meetings.

IMPLEMENTATION

The Department has established a 'working papers' and 'research seminars' series. In this way, members of staff are encouraged to get engaged with research work, produce academic research papers and present them internally within the Department in the first instance. The research seminars also host academics from other Institutions to present their research findings.

The Department supports members of academic staff to present their research work in academic conferences outside the Institution. However, since the final decision for funding participation in conferences is made by the management of the Institution and not the Department itself, not all applications for conferences are successful. Some young members of staff who recently completed their doctoral studies are particularly encouraged by the Department to maintain their engagement with research and their research collaborations with the Institutions from which they graduated.

The Department has been successful in attracting, several times, income from various sources for conducting practice relevant research. Once such funding has been granted, the Department has the ability to conduct surveys and collect primary or secondary data. However, if such funding is not granted the Department is not really able to sustain a research programme based on own means. It is commended though that the Department continues serious efforts to participate in grant applications.

The Institution's library is part of the national consortium for access to several digital

libraries. This allows for direct electronic access to a good number of scientific resources (international scientific journals and international conference proceedings). Still, considering the lack of corresponding regulatory framework in the past, there is limited overall evidence of infrastructure for doctoral research or research oriented postgraduate programmes within the Department (e.g. offices for research students, research oriented modules, sufficient funding for participation in doctoral symposiums).

For the last three years, the professor of the Department is the Editor-in-Chief of an academic journal published in English (the International Journal of Economic Sciences and Applied Research). In fact this journal has been evaluated and accepted for listing in EconLit. The editorial board includes members of staff of the Department as well as academics from other Greek and non-Greek academic institutions.

The Department currently mostly focuses on research projects funded by several governmental bodies.

The Department seeks research collaboration with other Institutions (TEI and Universities). As an example, many grant applications have been submitted in collaboration with other Institutions in the Balkan countries.

RESULTS

As indicated above, lack of clear research objectives on a Departmental level does not allow for an evaluation of whether these have been implemented successfully.

We were provided a list of the publications of staff members for the last 6 years. It is commended that many members of staff have made considerable effort and have achieved a number of publications in scientific journals and/or conference proceedings. However, not all members of academic staff seem to participate in this research effort. Additionally, it is suggested that more focus should be placed on publishing in academic journals instead of just presenting papers in conferences.

Over the last five years, members of staff have been leaders in several research projects funded by governmental bodies. Very recently, the Department submitted several research grant applications, including some in collaboration with Institutions in the Balkans area, but the outcomes were still unknown by the time of the Committee's visit. It is noted that although several grants have been awarded in the past, very little of this research results in scientific journal publications of an international level.

It is notable that many of the scientific publications have been co-authored by members of staff in the same Department. This indicates a good spirit of collaboration within the Department. However, the lack of clear research objectives results in the development of spontaneous initiatives for research collaboration.

The Department has undertaken several research projects for professional bodies such as the Chamber of Commerce. This indicates that professional bodies appreciate the skills and abilities of staff members for conducting practice relevant research. However, little evidence is provided regarding the efficacy of independent research work (i.e. independent research work with practical implications).

IMPROVEMENT

The Department acknowledges that there is a number of non-active research staff members and proposes those who are more active to collaborate with the non-active ones. The Department also understands that current students do not participate in the current research activities carried out. The Department acknowledges the lack of appropriate monitoring of the research progress and proposes the establishment of a corresponding committee which will also be responsible for maintaining and enhancing the research links with other Institutions.

The Department has undertaken very few initiatives towards this direction. The Committee agrees with the Department that there is enough scope for improvement in the research activity and proposes the above actions to be implemented in the near future. The Committee also suggests that additional initiatives should be taken. As an example, the Department should have a clear set of objectives, policy for research activities and expected research outcomes. Additionally, targets with regard to publications and conference presentations should be set. Most importantly, mechanisms for staff research training and appraisal should be established. It is noted that the key challenge for the Department will be not just to establish some of the above mechanisms and procedures but to actually implement them in a rigorous fashion.

D. All Other Services

For each particular matter, please distinguish between under- and post-graduate level, if necessary.

APPROACH

The Student and Academic Services office currently comprise the secretariat with the clear mission of working to the common purpose of supporting and sustaining the Faculty of Management and Economics core functions of teaching and research and providing the necessary student support. This office consists of the Faculty's Chief Administrator and administrative assistants for the departments of Faculty. The Accounting Department has three secretarial staff. They make every effort to provide expert and efficient professional services to the academic community and the student body, and seek to be committed, capable, knowledgeable, pro-active, energetic and reliable, both as individuals and as teams. It delivers associated services to the Department and its students, such as students' registration, examinations administration, timetabling and room bookings, the associated timings and deadlines.

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

It would be beneficial to explore the efficiency of other communication methods, such as focusing specifically on contact with students and encouraging greater use of e-mail and the student portal. For the purposes of expedience and efficiency there could also be a central repository and storage system which can assist in streamlining the communication (and the associated exchange of information such as shared common documents, statistics, etc.) between academics and administrative staff. There could also be a process of measuring the success of such procedures (performance indicator review) through user feedback and by monitoring changing behaviour (for example, through securing a reduction in routine enquiries about where documents can be found). This should also include considering how front-line, administrative staff are being used but also supported, including in this those who answer the telephone and respond on a daily basis to face-to-face and routine e-mails.

There is also one impediment to such plans that the Committee identified: there is lack of any electronic timetabling and room bookings system from which the programme of studies can benefit greatly. The responsibility for this, currently, lies more with the central management at an Institutional level rather than the Department. Unless current constraints on such availability are lifted, the administrative services and the Department as a whole will not be able to respond. Institutional endorsement should be sought at a central (institutional) level for a more business-like approach to timetabling.

IMPLEMENTATION

Following from the above administrative services could be further consolidated in order to develop the academic services provision and to reduce bureaucracy and improve its usefulness to the Department (possible relocation to a central office ensuring that there is no impediment to effective working practices). This would enable the secretarial office to make significant developments in the areas of planning, forecasting and managing information generally. This could be achieved through the implementation of an operational and planning framework for the activities of the Department, including revised procedures and the establishment of new working relationships both with staff and students. Hence, a more rigorous use of the ISO procedure should be followed; ISO

practices are not followed rigorously by all members of staff.

Following from this, the IT Services support and staff resources are deployed in a way which at present is insufficient, even for low-key improvements. For example, there is a lack of an electronic agenda system where all necessary information regarding Departmental meetings, scheduled seminars, invited lecturers, etc. could be stored. Such an introduction would make the day-to-day procedures more expedient, effective and efficient.

The Committee has identified the need for a more effective organisation of the main secretarial office within which, targeted services can be created (such as a Research Support Office). For example, the purpose of the Research Support Office would be to provide efficient and responsive support to the Department in order to promote research opportunities, identify funding streams, facilitate relationships with funding bodies, administer grant applications and awards and deliver a post-award financial and support service; to deliver fit-for-purpose research support for the Department and its individual staff.

The Committee is of the opinion that recruitment of extra administrative staff would enable the Department to deal more effectively with the needs of both staff and students.

Library resources (i.e., books, journals, periodicals, quiet study space etc.) and library laboratory availability (i.e., space and computers) are considered to be up-to-date and adequate.

Student welfare, support and recreation services such as, individual counselling, mentoring, tutoring and athletic-related activities can be further enhanced by the Department, if it is deemed to be necessary. One suggestion would be for the Department or the Institute to establish a formal mechanism that would provide support with various aspects of a student's life (not directly related to teaching) and could potentially affect students' performance. Another suggestion would be to set a formal first-aid and security provision, including support staff and/or a trained nurse designated to deal with student welfare issues both physically and psychologically. Restaurant facilities are upgraded and are deemed to be adequate.

Modern, teaching-enhancing resources conducive to an effective teaching and learning environment should also be utilised in tutorial rooms and lecture theaters. This, for example, could include the installation of projectors, smart-boards and audio-visual means for the more effective delivery of classes. Buildings need to be upgraded both internally and externally. There is a pressing need for such premises to be fully renovated, upgraded (painted, insulated) and expanded, given their insufficiency in catering for student needs. As far as the latter is concerned, the Institution is currently taking the necessary steps to improve the Institution's buildings condition.

The Committee recognises that there may be a problem of resourcing requirements and allocation at an Institutional level, yet teaching and learning quality, student achievement and welfare are of significant importance. It is the Committee's view that the current investment regarding infrastructure upgrading should not be postponed.

RESULTS

Progress on reaching decisions on the way forward has been steady and adequate; it refers though mostly to electronic student record-keeping and yet issues such as timetabling and room-bookings have been slow and need to be addressed. The adequacy of support services for programmes of study is monitored in a number of ways in order to safeguard the student and wider interest in the maintenance of standards and the quality of services provision. For example, student and staff questionnaires are distributed every year in order to monitor and ascertain the general quality level of infrastructure and available resources as well as to warn of inhibiting problems such as, for example, library provision. However, little evidence is provided regarding the effective use of the questionnaires' results.

These services effectively direct information on academic related standards and quality to inform students and staff and employers' understanding, yet some further steps are required in order to enhance the quality of the services provided. This requires the analysis of data, and stronger communication. Management information systems have been developed to enable access at Departmental level; However, not all staff members make an effective use of such databases currently,. This requires continued effective electronic communications and website support. Improvements in analysis of consultation exercises will be needed, together with authoritative and professional presentation/dissemination of results/conclusions.

Lastly, students should be allowed a student-designated space; a space that does not interfere with the Department's everyday operations in order to avoid using access corridors as places to sit around and relax. The Committee also noticed increasing numbers of students smoking within the corridors; smoking should not be allowed in the building because it is not conducive to learning, human interaction but also appears disruptive to some staff whose offices are adjacent to these corridors.

Staff involved in the Department's activities agrees that significant steps have been taken in order to improve the level of services provided towards students and academic staff. Staff also recognised the need that further steps need to be taken in order to improve the efficacy of current provisions ranging from physical to intangible aspects such as training (see sections above regarding areas of good practice and areas of improvement).

IMPROVEMENT

The majority of the Department's staff involved in this exercise provided full, reflective responses, which included information both about academic and administrative services provided, and ranging from the internal review processes, confirmation of approval of provision, and in a majority of cases also provided detailed analysis of the outcomes, including elements of good practice and positive features of provision, emerging issues and areas for further development, and common themes of strategic relevance at Institutional level. The evidence shows that the Department's internal quality review processes are increasingly dynamic. They afford the opportunity for an engagement with key areas on key Departmental strategic priorities (see below) in learning and teaching, as well as informing strategic planning processes, particularly where common issues, common development or common synergy needs are identified. They also afford an opportunity for the identification and dissemination of good practice. The dynamic to drive enhancement is most effective when a number of different aspects of the Department's quality framework are working together in synergy. In this regard, the Institution-led quality reviews play a pivotal role. The members of the administrative unit should also be involved in the development and implementation of policies and frameworks to ensure that teaching and research development is consistent with the Departmental strategy and mission and reflects best practice; currently, they appear to be restricted purely to record keeping and paper trail maintenance (i.e. student grades, marking etc.).

To this effect, the suggestion of an internal Quality Office – under the remit of administrative services - is to develop, deliver, manage and facilitate Institutional quality assurance policies and processes which are compliant with best practice specifications noticed in other Departments and responsive to external change and internal needs but light touch in their application. The Department has started anticipating an increasing focus on quality standards, to which it seems there is no diminishing of attention on enhancement. The Department was also able to demonstrate, that some processes have already started improving and that the capacity to deliver improvement is infused with the desire to deliver such improvements. Evidence of such a forward step is the recently streamlined (11/03/2010) and quality-certified process of enhancement through the achievement of ISO standards.

Collaboration with social, cultural and production organisations

The Department and the associated services have collaborated closely in creating an environment not only conducive to teaching and learning but most importantly in enabling students to put the actual skills gained to work. There are operating partnerships in place through which students can enrol for work-based training towards the end of their studies. This is a vital part of student training towards a comprehensive set of both hard and soft skills necessary for after-study working life. The Committee was impressed with the way such an activity has been handled because to this end, the staff involved in such services have strived to ensure that:

- i) there is a match between the expectations of employers and the curricular content
- ii) the curricular content encourages the development of knowledge and skills
- iii) they are of relevance to the employers' organisations and
- iv) employers have regularly been approached, to provide practical demonstrations to students of the Department

Staff involved in this initiative has also been sensitive in involving to the extent appropriate employers in considerations regarding the design of the curricula. This also surfaced through an extensive discussion that the Committee undertook with some employers and it provided evidence that employers were aware of the full range of modules offered by the awarding body. Such meetings with employers enabled the Committee to establish external (i.e. employers') views on the programmes being considered and inform the Committee's judgments on the curriculum and skill set on offer and their effectiveness and value added. Such an exercise, assisted in establishing that these are indeed effective arrangements of direct benefit to the students, the employers' organisation and/or industry.

There are also existing links with the regional Chamber of Commerce and the prefecture's regional government providing the potential for strong collaborations but these can be further enhanced. Further links and communication with other bearers of regional and national standing could be considered in order to enhance the Department's profile and contribution to the public and private sectors.

E. Strategic Planning, Perspectives for Improvement and Dealing with Potential Inhibiting Factors

For each particular matter, please distinguish between under- and post-graduate level, if necessary.

Financing resources are in place yet these are limited and are concentrated and directed for investment purposes at a central/Institutional level. It would be of great benefit if such resources could be provided for in the form of budgets and with greater transparency enabling in this way the Departments of the Institution to plan ahead with greater certainty and direct resources towards their most efficient use and also towards their most pressing needs. There is also lack of a documented and institutionalised procedure regarding the allocation of resources. The sections that precede this part provide for an assessment of lack of resources in certain areas.

There is a current, concentrated effort to establish and promote the identity of the Department as a leading Institution in the specialised area of accounting. The steps taken for this can be traced in the efforts made in: raising the standards for attracting higher quality students/candidates; hiring specialised scientific staff; directing the research agenda towards extended collaborations with other academics and departments both nationally and internationally, and participating in and organising national and international research conferences. Another strategic step is the initiative to establish a new MSc degree that serves the needs of promoting such an identity. To this, it should be added that the above efforts should be assisted by longer-term commitments necessary for the smooth transition to a leading, widely recognised Institution. This should involve in the medium-to-long term the formalisation of the following processes:

- i) Establishment of appropriate and adequate platforms for distance-learning students
- ii) Establishment of modern, up-to-date and functional means for raising the provision of services to existing students
- iii) The division of research committees according to their relevant scientific skills and knowledge that can lead to what is so called ‘pockets’ of excellence.
- iv) The continuous improvement of research staff through attendance of seminars, conferences and staff development programmes
- v) The provision of long-term funds for the upgrading of premises and technical means that a modern Institution should possess in order to enhance its standing, and reputation, but also the capacity to host high quality training, seminars and conferences.

Changes in regulations regarding student numbers as well as the admission of such students have created a new pressure for the Department to satisfy the means by which education can be delivered effectively. It is the opinion of the Committee that the Department would need to accommodate the increasing pressure regarding student services and the associated workload; it is clear to the Committee that the existing premises (laboratories, student accommodation, library and student spaces) are not enough in order to cope with such needs. Furthermore, full-time staff numbers are also inadequate to deal with the existing workload both at an administrative and teaching level.

It would also be beneficial if internal communication procedures were streamlined in order to provide for a leaner and more expedient line of communication between staff members both at an administrative and academic level (see sections above referring to systems upgrading, formalisation of procedures, documents).

For the longer term, the Department should seek to stabilise its faculty staff numbers to what is commonly called in academic language as a ‘critical mass’. This will provide the Department with the opportunity to establish and position itself as a recognised centre of teaching and research excellence in the area of accounting. This also provides the opportunity to further develop and establish more concretely the vision and the mission of the Department as well as its academic strategic development which is currently dormant but with a great present potential for development.

F. Final Conclusions and recommendations of the EEC

For each particular matter, please distinguish between under- and post-graduate level, if necessary.

The Committee confirms that the Department actively addresses a range of issues and particular development is needed with regard to:

- i) The curriculum
- ii) Associated learning resources and assessment
- iii) Staff development
- iv) Students' employability
- v) Academic research

As the previous sections discuss in detail the positive and negative attributes of the Department, the following paragraphs summarise the key observations made through the External Evaluation process.

Outcomes: good practice and positive features

It is the opinion of the Committee that the Department-led subject review process has been effective in identifying elements of good and/or proactive practice and positive features of provision. These have been identified in the following broad categories:

- i) the continuous effort for the development of a research culture
- ii) continuous curricular development;
- iii) quality of staff (commitment, enthusiasm, motivation)
- iv) engagement with the professions, external stakeholders and external policy drivers
- v) graduate employability/recognition of their positive attributes and skills by employers
- vi) implementation of student feedback procedures
- vii) personal development planning throughout a student's placement with the support of mentoring staff
- viii) assessment

Outcomes: areas for further improvement and development

In identifying areas for further improvement and development, together with wider issues the Committee has identified the following broad categories:

- i) internationalisation; departmental profile must be raised
- ii) approaches to staff development (clear objectives and processes need to be established)
- iii) quality management (rigorous implementation and sustainability of the ISO)
- iv) setting clear objectives regarding progression, retention and attainment of students
- v) management of academic planning and resources
- vi) student support and the associated student experience
- vii) associated learning resources
- viii) research resources and clear future academic planning with regards to research

From the evidence of the Department's internal review, discussions with members of staff (academic and non-academic), past and current students, employers, other wider stakeholders, and other services on the outcomes of the Department-led subject review process, we can confirm that the Evaluation process (Internal and External) is operating effectively across the department in assuring quality and maintaining academic standards. It is also a dynamic process, which is clearly providing a key vehicle for enhancement, both in terms of the subject based provision and in terms of the way it is successfully articulating with wider Institutional initiatives and strategic priorities. The internally generated reports show that the Department is willing to take a proactive approach to the process itself, the effectiveness of which is regularly reviewed albeit this is a recent development. Refinements or more innovative developments to achieve greater focus on the student experience, better student engagement and better staff engagement will all help to support the embedding of an increasingly reflective and evaluative approach to quality assurance; consequently an enhancement of the Department's profile and status which is comparable to other reputable

Institutions.

Overarching confidence evaluation:

The overarching evaluation is set out as follows:

- 1.** The findings of the evaluation Committee indicate that there can be confidence in the Department's current and likely future and management of the academic standards of its awards.
- 2.** This is a positive judgment, indicating that the Department has secure arrangements in place for managing academic standards.
- 3.** This evaluation report though should be interpreted in the context in which it has taken place. That is, in light of the current constraints (financial and legal) that the Department faces on a State and Institutional level.

The Members of the Committee

TECHNOLOGICAL EDUCATIONAL INSTITUTE OF KAVALA

DEPARTMENT OF ACCOUNTING

Name and Surname

Signature

Dr. Ioannis Anagnostopoulos,
Kingston University, London, United Kingdom

Dr. Ilias Basioudis,
University of Aston, Birmingham, United Kingdom

Dr. Melina Manochin,
University of Aston, Birmingham, United Kingdom

Dr. Ioannis Tsalavoutas,
University of Stirling, Stirling, United Kingdom