INQAAHE International Standards and Guidelines of Quality Assurance in Tertiary Education (ISGs)



EXTERNAL REVIEW REPORT



Organization	Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT)
Place	Taipei, Taiwan
Date of the visit	Wednesday 23 rd July 2025 to Friday 25 th July 2025

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INTRODUCTION

INQAAHE's ISG External Evaluation Process

The Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT) requested an external evaluation against the International Standards and Guidelines for Quality Assurance in Tertiary Education (ISGs) by the International Network for Quality Assurance Agencies in Higher Education (INQAAHE). This is HEEACT's second evaluation after successfully aligning with INQAAHE's Guidelines of Good Practices (GGP) in December 2020 (https://www.inqaahe.org/recognition-process/aligned-agencies-database/). HEEACT completed the self-assessment process and submitted the Self-Assessment Report (SAR) and a list of supporting documentation to INQAAHE in February 2025.

The external evaluation of HEEACT followed the ISGs issued by INQAAHE in 2022 (Annex 1: International Standards and Guidelines for Quality Assurance in Tertiary Education). The review was conducted by an independent Review Panel of international experts in evaluation and quality assurance in higher education (Annex 2: Composition of the ISG Review Panel), which consisted of the following:

- Dr Rolf Heusser (Chair of the Review Panel): International Higher Education and QA Expert. Former President of the European Consortium of Accreditation in Higher Education, Switzerland.
- Professor Dr Eddy Chong Siong Choy (Secretary of the Review Panel): Executive Dean of the Faculty of Business and Law, Taylor's University, Malaysia. Former Director, INQAAHE Board. Quality Evaluation Panel member of the Macau Special Administrative Region. ASEAN University Network-Quality Assurance (AUN-QA) Council member and Lead Assessor.
- Professor Helmuth Trefftz Gomez (QA Expert): Professor, EAFIT University, Colombia. Former Director, INQAAHE Board. Former President of the National Accreditation Council CNA (Colombia).

The site visit was held from 23 to 25 July 2025. The agenda included a total of eleven interviews with HEEACT's key internal and external stakeholders, including representatives from the Ministry of Education (MOE), Board of Trustees (BOT),

executive team, internal staff, higher education institutions (HEIs), accreditation committee members and reviewers, students, and national and international partners of HEEACT, as well as an office tour and demonstration of HEEACT's accreditation system. Annex 3 contains the agenda for the site visit (Annex 3: Schedule of the Site Visit). A final session was convened with HEEACT's authorities (President of BOT, Executive Director) and with invited staff members, during which the Review Panel Chair delivered a verbal summary of the main outcomes.

Based on the SAR and the accompanying appendices, the 2020 GGP report, and the actions taken (Follow-Up Mid-Term Report 2022), additional evidence, the information gathered during the site visit, and the Review Panel's self-reflection, the Review Panel drafted the first version of the external review report. The report was subsequently forwarded to HEEACT for verification before being submitted to INQAAHE.

About Taiwan's Higher Education System

In Taiwan, higher education (HE) (including undergraduate and postgraduate programs) follows a dual-track system, comprising general HE (academic) and technological and vocational HE, each governed by the Department of Higher Education (DHE) and the Department of Technological and Vocational Education (DTVE), respectively, both of which are under the supervision of the Ministry of Education (MOE).

According to the MOE, there were 155 higher education institutions (HEIs) in the 2023-2024 academic year. This includes:

- 126 universities
- 17 colleges
- 12 junior colleges

According to HEEACT's Self-Assessment Report (SAR), there are 1,094,829 students in the HE sector. In 2018-2019, there were 127 universities, 14 colleges, and 12 junior colleges, with an estimated 1,077,000 students (2020 GGP report). According to the data for 2023-2024, there is a modest rise in overall student enrolment, with three new colleges established. One university is presumed to have ceased operations.

As a result of the dual track system, institutional accreditation is undertaken by two quality assurance (QA) agencies in Taiwan, namely:

- 1. Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT)
- 2. Taiwan Assessment and Evaluation Association (TWAEA)

Institutional accreditation is compulsory for HEIs. For general HEIs, HEEACT is the sole QA agency responsible for institutional accreditation. TWAEA, on the other hand, is responsible for institutional accreditation of technological and vocational HEIs.

The MOE has commissioned HEEACT to conduct program accreditation since 2006. However, program accreditation has been made voluntary since 2017. Since then, the MOE has granted autonomy to HEIs to choose their internal quality assurance (IQA) approaches by seeking external review from HEEACT or other HEEACT-recognized QA agencies or adopting self-accreditation for their programs. Regardless of the approach, HEEACT examines HEIs' general QA mechanisms during institutional accreditation. Many HEIs continue to request HEEACT to carry out program accreditation. As a variation to program accreditation, HEEACT also introduced the recognition of self-accreditation for programs. In brief, HEEACT performs three core accreditation tasks: institutional accreditation, program accreditation, and recognition of self-accreditation (see SAR, p. 3: Figure 1. QA System in Taiwan).

About the Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT)

The Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT) was established in 2005, operating as an independent foundation under the Foundations Act, Civil Code, and related laws and regulations by the Ministry of Education (MOE), with contributions from 153 higher education institutions (HEIs).

With its vision of Integrity, Professionalism, and Excellence, and core values of Autonomy, Transparency, Internationalization, and Informatization, which remain the same since the 2020 GGP review, HEEACT identifies itself as a higher education quality assurance agency with international recognition and excellence in professional practice, and following relevant regulations, to:

- assist the government and higher education institutions (HEIs) in conducting HE
 evaluations and quality assurance (QA)
- accept commissions from domestic and foreign institutions to conduct QA evaluations and research
- engage in cooperation and exchanges with foreign QA institutions and international organizations

- assist the government in planning and implementing all kinds of specific higher education (HE) programs
- conduct other public-welfare related education affairs appropriate to HEEACT's purpose of establishment.

[see SAR, pp. 3-4; Article of Endowed Foundation: (https://www.heeact.edu.tw/media/21067/articles-of-endowed-foundation.pdf) (last revised in September 2023)]. These five points also serve as HEEACT's mission [see SAR, p. 8: Figure 3. HEEACT's Vision, Core Values, Identity, Mission, and Development Plans).

HEEACT performs three core accreditation tasks: institutional accreditation, program accreditation, and recognition of self-accreditation. Institutional accreditation, which is mandatory, has been carried out since 2010 through three cycles (2010, 2017 to 2018, and 2023 to 2025) (Third Cycle of Institutional Accreditation Handbook). Between 2006 and 2025, HEEACT has carried out 247 institutional accreditations. For program accreditation, many HEIs continue to request HEEACT to carry out program accreditation, involving a total of 3,847 programs. In terms of the recognition of self-accreditation for programs, 700 recognitions have been provided within the last 19 years (see SAR, p. 10: Figure 5. Summary of Accreditation Tasks by Accreditation Types – 2006 to 2025).

Since 2020, HEEACT has instituted several initiatives informed by the 2020 GGP review and its Threats, Opportunities, Weaknesses, and Strengths (TOWS) analysis (see SAR, p. 6: Table 1. TOWS Analysis), which include:

- Enhanced the digitalization of its accreditation process through a new Evaluation Information Management System
- Organized a series of Higher Education Quality Assurance Forums to strengthen communication with HEIs and foster collaborative partnerships
- Promoted student engagement in external quality assurance (EQA) and established a student observer mechanism for accreditation
- Participated actively in the annual INQAAHE international conference and shared Taiwan's experiences
- Conducted overseas accreditation in Indonesia, evaluating a total of 28 programs
- Strengthened relationships with Memorandum of Understanding (MOU)
 partners and promoted the sharing of QA resources through staff exchange
 programs and reviewer recommendation mechanisms
- Encouraged QA partners to participate in research projects
- Developed an international joint accreditation with the International Center of Excellence in Tourism and Hospitality (THE-ICE)

(see SAR, pp. II-III).

Specifically, to address the recommendations in the 2020 GGP review, the following initiatives were taken:

- Provided executive summaries of review reports in English on the Taiwan Quality Institution Directory (TQID) website (Recommendation 1, 2020 GGP Review Report)
- Worked with HEIs to strengthen their internal quality assurance (IQA) (Recommendation 2, 2020 GGP Review Report)
- Strengthened reviewer training (Recommendation 4, 2020 GGP Review Report)
- Enhanced student engagement (Recommendations 1, 3, and 5, 2020 GGP Review Report)

These recommendations will be articulated further in the respective standards, along with other observations based on the International Standards and Guidelines for Quality Assurance in Tertiary Education (ISGs) in this report.

EXECUTIVE SUMMARY

Following receipt of the Self-Assessment Report (SAR) and additional evidence and having visited the Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT) in July 2025 for the site visit, the Review Panel had sufficient information to come to conclusions against each of the following standards based on the International Standards and Guidelines for Quality Assurance in Tertiary Education (ISGs) by the International Network for Quality Assurance Agencies in Higher Education (INQAAHE):

- 1. Legitimacy of HEEACT
- 2. HEEACT's framework for external reviews of higher education institutions (HEIs)
- 3. HEEACT's review of HEIs: Evaluation, decision making, and appeals
- 4. Internationalization and external relations
- 5. Integrity, disclosure, and transparency
- 6. Stakeholder role and engagement.

1. Legitimacy of HEEACT

- HEEACT is a recognized and credible organization, trusted by higher education institutions (HEIs) and the public.
- HEEACT has a clear governance structure and operations aligned with its vision, mission, and core values. In carrying out its mandate as Taiwan's accreditation agency in higher education (HE) and in enhancing internal quality assurance (IQA) and external quality assurance (EQA) as its primary concern, HEEACT has developed a comprehensive Mid- and Long-term Strategic Plans 2019-2023 and Development Plans 2024-2028. Its sound governance structure and operations foster trust, independence, and impartiality in decision-making, allowing HEEACT to carry out its external review process effectively.
- HEEACT has adequate resources (human, physical, and financial) and a
 comprehensive accreditation system (Evaluation Information Management
 Integration System) to undertake external evaluation effectively and efficiently
 aligned with its vision, mission, and core values as outlined in its Development
 Plans 2024-2028. It is staffed by well-trained and competent individuals who are
 capable of carrying out HEEACT's strategic plans effectively and efficiently. Its

- funding sources and financial health show that its operations are trusted and sustainable.
- HEEACT has a robust IQA in place, which allows it to assess and enhance its
 quality assurance (QA) activities on a regular basis. This is reflected in its
 alignment with the INQAAHE ISGs, International Organization for
 Standardization (ISO) certification, self-review, and staff capacity building.
- HEEACT has attempted to promote student engagement and has advanced its international recognition by publishing executive summaries (abstracts) of institutional accreditation reports in English.

2. HEEACT's framework for external reviews of HEIs

- HEEACT has taken on board both international good practices and the feedback
 from Taiwan's HE sector in the evolution of its accreditation processes, which
 have developed and improved over each cycle. HEEACT also solicits feedback
 from its stakeholders through meta-evaluations and surveys, as well as from its
 internal staff through surveys and regular meetings.
- HEEACT has continuously learned and refined its accreditation processes to
 meet changing global trends and national requirements. It empowers HEIs to
 develop IQA mechanisms, emphasizing their responsibility for 'quality'. This is
 evident from the flexibility afforded to HEIs to highlight their unique
 characteristics in addition to the core (baseline) indicators prescribed in
 HEEACT's QA standards.
- HEEACT's review procedures are well-developed, well-documented, and consistent with those used by other accrediting agencies, which include the preparation of SAR, document review, on-site visits, decision-making, and follow-up. Physical and online visits are both subject to established procedures. Professional assistance and guidance are made accessible to HEIs under review by HEEACT's team of coordinators, along with the extensive and frequent training provided to HEIs and external reviewers. The review procedures help to promote trust, relevance, and credibility.

3. HEEACT's review of HEIs: Evaluation, decision making, and appeals

 HEEACT has policies and procedures in place that ensure a fair and independent decision-making process in the final review of the institution or program accreditation, as well as the recognition process for self-accreditation programs.

- HEEACT's accreditation decision-making process is a two-stage procedure involving three key actors, namely, the External Review Panel, the Accreditation Recognition Committee, and the Board of Trustees (BOT). This process serves to assure the impartiality, objectivity, and consistency of the decisions taken.
- The recommendation of the External Review Panel is forwarded to the Accreditation Recognition Committee (or Academic Field Accreditation Recognition Committee) for a decision. The respective Accreditation Recognition Committee will subsequently transmit the decision to the BOT for approval and final decision. HEEACT announces the accreditation results following the BOT's decision. If the evaluated institution (or program) is not satisfied with the result, they can file an appeal to HEEACT. The decision-making process for an appeal follows a specific protocol, and the Appeals Review Committee, constituted by the BOT, renders its decision independently.

4. Internationalization and external relations

- Internationalization is part of HEEACT's vision, which is reflected in its strategic plans.
- HEEACT actively conducts research, hosts, and participates in QA events locally, regionally, and internationally, which enables it to gain insights into the latest QA trends and developments for the benefit of HE's QA development in Taiwan, the HEIs, and staff.
- HEEACT maintains a strong international presence and its external relations
 concerning its core review functions through active engagement with its
 national, regional, and international collaborative partners, as well as through
 its overseas program accreditation and verification services.
- HEEACT makes the most of all international opportunities, allowing it to not only establish a prominent international presence but also have access to valuable information and recommendations to share with the Ministry of Education (MOE) and Taiwan's HE sector.

5. Integrity, disclosure, and transparency

 HEEACT has adequate mechanisms in place to prevent conflicts of interest and to maintain integrity in all of its functions.

- HEEACT operates openly and transparently. Communication channels are established for stakeholders to provide feedback on integrity issues, including appeals and complaints, as well as meta-evaluation surveys.
- HEEACT is transparent in disclosing its evaluation standards, processes, and outcomes by making public its policies, regulations, and evaluation results.
- HEEACT has a comprehensive information system based on its Evaluation Information Management Integration System to effectively manage QA processes and procedures for all accreditation tasks in accordance with its International Organization for Standardization (ISO) certification.

6. Stakeholder role and engagement

- HEEACT maintains close relationships with the HEIs and their stakeholders
 through numerous means, including frequent QA forums, discussions, and
 workshops. These initiatives provide a good foundation for further evaluating
 the needs of HEIs and their stakeholders, enabling HEEACT to respond
 effectively and remain relevant.
- HEEACT routinely updates the public on its activities and results. Consistent
 with its vision and core values, HEEACT provides full and clear disclosure of its
 policies, procedures, and criteria. The general public has also received QArelated updates via its website and a bimonthly magazine.
- HEEACT publishes an annual report on the implementation results and achievements of all types of accreditations. The annual report also includes the annual financial report of the Council, outcomes from the research projects, as well as staff capacity building and training. The annual report provides the public with a comprehensive overview of the QA tasks and accreditation performed by the HEEACT every year.

Overall, the Review Panel observed a well-functioning QA agency that is respected by its stakeholders, both internal and external, and which provided evidence of several examples of good practices. These include support for Taiwan's HE sector through accreditation processes that respect and support institutional autonomy while offering a means for improvement, particularly in IQA systems, as well as a regular review and revision of both the processes and standards and indicators used for accreditation. HEEACT also takes a dynamic approach to international work, which increases the

agency's visibility and credibility and has a positive impact across the region and nationally.

The Review Panel would like to take this opportunity to thank HEEACT for the comprehensive Self-Assessment Report and for the open, honest, and transparent approach that it and its stakeholders have shown throughout the interviews. This reinforced the Review Panel's view of a credible and trustworthy QA agency that is open to improvements at all levels.

ASSESSMENT OF COMPLIANCE WITH INQAAHE INTERNATIONAL STANDARDS AND GUIDELINES (ISGS)

- I. Legitimacy of the External Quality Assurance Provider (EQAP)
- 1.1 Mission, Governance & Organization

The EQAP is a recognized, credible organization, trusted by key stakeholders: the government, tertiary education providers (TEPs) and the public at large. Its governance, structure, and operations enable effective and efficient operations in line with its mission.

The Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT) is an incorporated foundation, government-funded quality assurance (QA) agency for higher education (HE) accreditation established jointly by the Ministry of Education (MOE) and 153 higher education institutions (HEIs) in 2005 under the Foundations Act (https://law.moj.gov.tw/ENG/LawClass/LawAll.aspx?pcode=I0020030, Appendix 6). It is recognized as Taiwan's only national QA agency operating with an autonomous legal standing. HEEACT's status as a national QA agency is reflected in the funding it receives from the government, as well as the authority to recognize other QA agencies (Implementing Regulations Governing the Recognition of Domestic and Overseas Quality Assurance Agencies). In addition to QA work, HEEACT has also been entrusted with eight MOE-commissioned projects (https://www.heeact.edu.tw/1216/56396/) as part of its mission.

HEEACT's legitimacy is also reflected in its organizational structure (see SAR, p.5: Figure 2. HEEACT's Organization Structure). According to the Articles of Endowed Foundation, HEEACT's highest decision-making body (Board of Trustees - BOT) is made up of 15 to 19 representatives from the MOE, national and private universities, industry professionals, and scholars/experts (Article 6). Its Board of Supervisors includes three to five representatives from the MOE and scholars/experts in accounting and law (Article 10). The Standing Committee consists of five BOT members, one of whom is elected President (Article 8) and who appoints the Executive Director to oversee HEEACT's day-to-day operations (Articles 15 and 17). HEEACT's organizational structure demonstrates the Board's direct and independent oversight of the QA work, its Board of Supervisors in supervising the execution of HEEACT's operations and monitoring of its financial situation for public accountability, as well as the numerous committees and HEEACT's activities (https://www.heeact.edu.tw/1216/1224/1228/40355/).

Analysis

It was clear to the Review Panel that HEEACT is a well-established legal entity in Taiwan, with evidence pointing to its legitimacy as a national QA agency. The interviews revealed that HEEACT is highly regarded by its stakeholders (the MOE representative, HEIs, professional associations, as well as national and international partners). Some interviewees also informed the Review Panel about HEEACT's influential role as a think tank for the government in addition to being an accreditation agency.

In addition, the Review Panel affirms that HEEACT has a clear and published policy to prevent conflicts of interest among its staff and external reviewers, as well as its decision-making process that promotes trust and impartiality, as confirmed by the external reviewers and the Accreditation Recognition Committee members interviewed.

The Review Panel is of the view that HEEACT's governance, structure, and operations are sound, enabling it to promote trust, independence, and impartiality in decision-making, allowing the agency to carry out its operations effectively and efficiently in line with its vision, mission, and core values.

1.2 Resources

The EQAP has adequate resources – physical, financial and human – to carry out its mission.

According to the Self-Assessment Report (SAR), the Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT) has 103 staff, including its President, Executive Director, two Directors, and 99 staff members. One Director is in charge of the Office of Administration and Research (OAR), while the other oversees the Office of Quality Assurance and Projects (OQP). (see SAR, p. 5: Figure 2. HEEACT's Organizational Structure). Aligned with its core values, the OAR is responsible for international affairs, recognition of domestic and overseas quality assurance (QA) agencies, QA research, and relevant administrative support. The OQP, on the other hand, manages QA operations, reviewer training, accreditation project implementation, and MOE-commissioned projects. Besides the 103 staff, HEEACT has also engaged seven adjunct research fellows (https://www.heeact.edu.tw/1216/1224/1234/39270/39271/) to provide professional advice on organizational affairs, accreditation standards, and research project planning.

The President, Executive Director, and Directors are university professors with extensive experience in higher education (HE) QA, policy, and education administration. About 76 out of 99 (76.8%) HEEACT's staff hold Master's or doctoral degrees in education, management, and social sciences. HEEACT's staff is also provided with a variety of mandatory capacity-building programs [Appendix 8; SAR, p. 20: Table 2. Overview of HEEACT's Capacity-Building Courses and Activities (2021-2024)], which have been systematically planned and implemented.

HEEACT is supported by a qualified pool of external reviewers, whose information is stored in the QA reviewer database (the Evaluation Information Management Integration System) developed in 2022 to replace its original system.

HEEACT has adequate physical facilities, including a primary and a secondary office in Taipei, to support its operational and QA functions. In terms of virtual resources, significant emphasis is placed on information security and information management systems for accreditation and administrative tasks to increase HEEACT's quality and operational efficiency (see SAR, pp. 20-22).

The MOE funds HEEACT's operations and staffing. HEEACT also receives funds from MOE's commissioned projects, revenues from other accreditation activities, and bank interests and donations. MOE funding has remained consistent throughout the years specified (see SAR, p. 23: Figure 9. HEEACT's Revenue Statements – 2020 to 2023). Based on the 2021, 2022, and 2023 annual reports sighted on HEEACT's website (https://www.heeact.edu.tw/1216/1272/1274/), the agency is in surplus.

Analysis

All in all, following the site visit and having viewed documentary evidence, the Review Panel believes that HEEACT possesses adequate physical, technical, and financial resources. It is staffed by experienced, well-trained, and highly qualified individuals (staff and external reviewers) capable of carrying out HEEACT's strategic plans effectively and efficiently. As illustrated in Figure 8 of the SAR (p. 19), the number of staff (coordinators, research fellows, and administrative assistants) has grown year after year, from 69 in 2020 to 99 in 2024. The interviews with HEEACT's staff, HEIs, and external reviewers allowed the Review Panel to conclude that the staff are committed and dedicated, have received adequate training, and have a clear understanding of their respective roles. The Coordinators responsible for accreditation, in particular, have

received appreciation for providing adequate support and services to the external reviewers, HEIs, and programs under review.

The Review Panel also viewed a demonstration of the Evaluation Information Management Integration System. Its intention to aid external reviewers, HEIs, and HEEACT staff is noteworthy. The Review Panel heard from the interviewees about how user-friendly the system is and how it reduces the time taken to complete the accreditation process.

The national partners interviewed verified that HEEACT is the sole government-funded accreditation agency in Taiwan. Together with the accreditation fees collected and income from the MOE's commissioned projects, HEEACT's financial health demonstrates that its operations are trusted and sustainable.

1.3 Internal QA and Accountability

The EQAP has in place policies and mechanisms for its internal quality assurance that demonstrate a continuing effort to maintain and improve the quality and integrity of its activities.

The Higher Education Evaluation and Accreditation Council of Taiwan's (HEEACT) internal quality assurance (IQA) and external quality assurance (EQA) policies are outlined in its robust Development Plans 2024-2028 (Appendix 1), which have been approved by the Board of Trustees (BOT) (see SAR, p. 24: Table 4. HEEACT's IQA and EQA Policies).

In addition to passing the Ministry of Education's (MOE) inspection and security audits, HEEACT conducts annual audits and maintains its ISO9001 (administrative operations and management of accreditation services) and ISO27001:2022 (management of information security for accreditation) certifications as part of its IQA process. This includes collecting feedback from the higher education institutions (HEIs) evaluated and the external reviewers. HEEACT also demonstrates accountability and transparency to its national and international stakeholders and the general public by posting budget announcements, financial statements, reports on work plan implementations, annual reports, and newsletters on its website (https://www.heeact.edu.tw/1216/1272/).

HEEACT's evaluation of its core accreditation tasks (institutional and program accreditation) considers International Standard Classification of Education (ISCED) practices for graduate students. This is evident from the accreditation handbooks

sighted (page 34 in the Third Cycle of Institutional Accreditation Handbook and pages 6 and 42 in the HEEACT Program Accreditation Handbook).

Analysis

The Review Panel views HEEACT's applications for external review against the Guidelines of Good Practices (GGP) in 2020 and the International Standards and Guidelines for Quality Assurance in Tertiary Education (ISGs) in 2025 by the International Network for Quality Assurance Agencies in Higher Education (INQAAHE) as demonstrating its commitment to continuous improvement.

The Review Panel had the opportunity to review the minutes of the International Organization for Standardization (ISO) annual management review meetings and confirmed that HEEACT's key performance indicators (KPIs) of its core operations, as stated in the Development Plans 2024-2028, are tracked every year.

To further improve the quality and integrity of its internal quality assurance (IQA), HEEACT conducted an external review in 2021 and 2022 based on the outcomes of the 2020 GGP report by ten working group members from within HEEACT, led by its Executive Director (Appendix 10). An advisory group made up of HEEACT and former HEEACT staff was also formed to look into the promotion of student engagement in QA, as recommended in the 2020 GGP report. The ensuing review report was presented to the BOT and the Board of Supervisors before being submitted to INQAAHE in December 2022. Specifically, the Review Panel sees significant efforts being made to promote student engagement in QA, including research efforts, student involvement in accreditation standards through consultation meetings, training for student observer candidates, and student participation as observers in institutional and program accreditation, as evidenced by the observations made on the student engagement research reports and the interviews conducted. Standard 6 will provide a more detailed elaboration.

In addition, the Review Panel has also sighted the executive summaries of institutional accreditation reports written in English, the work done with HEIs to strengthen their IQA through institutional accreditation standards and training, and enhanced reviewer training as a result of the self-review based on the recommendations from the 2020 GGP report (Appendix 10). These points are expanded upon in the relevant Standards in this report.

I.4 Commendations

- The Review Panel commends that HEEACT is not only established based on a strong legal basis, but also highly regarded by a diverse range of stakeholders, such as the Ministry of Education (MOE), public and private higher education institutions (HEIs) in Taiwan, relevant associations, the business sector, and its national and international partners.
- The Review Panel commends HEEACT for its comprehensive accreditation system (Evaluation Information Management Integration System), supported by other information technology security features, which has enhanced the effectiveness and efficiency of its accreditation process.
- The Review Panel commends HEEACT for its dedicated and highly qualified team. About 76.8% of them hold Master's or doctoral degrees, which is exceptional for many accreditation agencies. The team members have a clear understanding of their roles. Coordinators, in particular, have provided adequate support and services to the institutions and programs under review.
- The Review Panel commends HEEACT for the efforts taken to address the recommendations in the 2020 GGP report, along with the extensive preparation made for the ISG review.

I.5 Suggestions

None

I.6 Recommendations

None

I.7 Conclusion of the Review Panel

The Review Panel confirms that HEEACT is a recognized and credible organization, trusted by its stakeholders. HEEACT has sufficient resources (physical, financial, and human) to accomplish its strategic plan based on its vision, mission, and core values. It also implements internal quality assurance (IQA) to enhance the quality and integrity of its activities. Among all, student engagement in QA activities is a major step. HEEACT has demonstrated a well-established and robust quality culture, which drives enhancement, relevance, and trust.

Not compliant	Partially compliant	Substantially compliant	Fully compliant

II. The EQAP's Framework for External Reviews of the Quality of TEPs

2.1 The relationship between the EQAP and Tertiary Education Providers (TEPs)

The EQAP recognizes TEPs as having primary responsibility for quality and relevance and providing support in promoting trust and credibility.

The Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT) adopts an accreditation model that encourages higher education institutions (HEIs) to be self-reflective about their institutional profile or program positioning and to develop an internal quality assurance (IQA) system that is best suited to their specific characteristics. This approach sends a message that 'quality' should be the responsibility of HEIs. Flexibility is given to HEIs to highlight their unique features through additional indicators in addition to the core indicators. Similarly, in the Recognition of Self-Accreditation, HEIs are given the autonomy to develop their own comprehensive quality assurance (QA) frameworks to conduct program QA based on their specific attributes and features, thereby fostering the development of their own QA culture. Nonetheless, the core values of higher education (HE), namely equitable access, accountability, academic freedom, institutional autonomy, and social responsibility, are included in the 'common' QA standards and core indicator descriptors for both the institutional and program accreditation (see SAR, pp. 31-34: Table 5. Alignment between QA Standards, Core Indicator Descriptors, and Core Values of HE).

To further promote the IQA culture within HEIs, the current cycle of institutional accreditation requires individuals involved in IQA of HEIs to be interviewed (Appendix E in the Third Cycle of Institutional Accreditation Handbook). HEEACT also emphasizes follow-up improvement actions (two or three years following institutional or program accreditation results) by requiring the submission of self-improvement reports, which are also applicable to program accreditation (Regulations Governing Accreditation for Higher Education Institutions).

HEEACT strives to reduce HEIs' workload and costs by digitalizing and optimizing accreditation procedures. HEIs are provided with comprehensive handbooks with clear explanations of the QA model, accreditation processes, procedures, guidance on QA standards, and core indicator descriptors for institutional (Third Cycle of Institutional Accreditation Handbook) and program accreditation (HEEACT Program Accreditation Handbook). In addition, the

pages in the main Self-Assessment Report (SAR) are limited to utilizing the data provided by the HEIs. HEEACT has also developed a system (Evaluation Information Management Integration System) to facilitate online submissions, reviews, and report generation, thereby saving time and costs. HEEACT also seeks to reduce workload during on-site visits by clarifying factual statements in the SAR beforehand and requiring institutions to furnish the interviewee lists in advance. HEIs are also informed of the timelines and required documentation through official notifications and in the handbooks themselves.

Analysis

One distinguishing feature of HEEACT's external quality assurance (EQA) approach is the opportunity for HEIs to add specific QA indicators to the assessment framework that allow them to highlight their unique characteristics based on their institutional strategic plans or program positioning. The core body of the standards addresses features relevant to all (see criterion 2.2), where the core values in HE, such as equitable access, accountability, academic freedom, institutional autonomy, and social responsibility, are addressed.

Based on the recommendation in the 2020 Guidelines of Good Practices (GGP) Review Report, the Review Panel acknowledged that HEEACT has made additional efforts to strengthen the IQA of institutions through the standards and approaches adopted. Based on the meta-evaluation survey results (Appendix 12), an average of 74% of HEIs stated that institutional accreditation has prompted them to take responsibility for QA. One interviewee opined that EQA serves as a self-check for IQA, with the process preceding the outcomes, whereas the other interviewee believed that its governance and quality have since improved. Some interviewees also emphasized the importance of IQA systems in developing an institutional quality culture. However, the Review Panel learned that larger and more established institutions have, in general, a more robust IQA than others. One of the problems identified by the interviewees was a lack of resources and IQA experts in these institutions. To address this, HEEACT has organized HE QA forums to engage with HEIs, including inviting university presidents to share their best practices.

HEEACT is mindful of the workload and associated costs that its accreditation procedures will place on HEIs. In interviews with HEIs representatives, the Review Panel heard that they appreciate HEEACT's efforts over the years to make the

accreditation procedure simpler and less time-consuming. In addition to the professional assistance and guidance provided by the HEEACT Coordinators responsible for accreditation, as well as frequent training sessions, the Evaluation Information Management Integration System has facilitated the seamless conduct of reviews, as noted by some interviewees. One interviewee from the HEIs' associations also remarked that HEEACT charges a lower fee for program accreditation compared to other accrediting bodies in Taiwan. The Review Panel commends HEEACT for the effective support it provides to HEIs.

2.2 The EQAP's standards for external quality review

The standards value diversity of provisions and promote trust, relevance, enhanced quality of TE provisions, and thus promote a quality culture.

As stated in Standard 2.1, the Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT) adopts an accreditation model that allows higher education institutions (HEIs) to develop an internal quality assurance (IQA) culture by giving HEIs the flexibility to highlight their distinctive features through additional indicators based on their self-positioning, mission, and institutional strategic plans, features, and scale, in addition to those required to maintain the baseline (core) indicators. For the Recognition of Self-Accreditation, HEIs are given the freedom to choose their own indicators while adhering to the broad guideline set by HEEACT for consistency purposes for the self-recognition mechanism (Appendix 21) in terms of the core indicators (goals and curriculum, faculty and teaching, students and learning, the effectiveness of program operations, and self-improvement mechanisms) (see SAR, p. 39).

Further, HEIs may propose external reviewers, who must be formally appointed by the Board of Trustees (BOT) and trained before being assigned tasks. In general, the number of reviewers is determined by the subject matter expertise (program accreditation) and the HEI's scale (size) (number of students). The duration also relies on the HEI's scale.

The quality assurance (QA) standards, procedures, and handbooks are revised based on stakeholders' feedback and research findings. Before launching new standards, metaevaluations and surveys, consultation meetings, and public hearings are held (see SAR, p. 38: Figure 10. Mechanism of Developing HEEACT Accreditation Standards) involving different stakeholders. In addition, student representatives were present at the consultation meetings on the implementation plan for the third cycle of institutional

accreditation review in 2021 and the autonomous program QA implementation plan (Appendix 13).

The Plan-Do-Check-Act (PDCA) cycle is used in designing the QA standards and/or indicators for institutional and program accreditation, which address areas such as governance and management, resources, program design and approval, teaching and learning processes, student admission, progression and certification, research, and community engagement) (see SAR, p. 39: Table 6. QA Standards and Indicators Related to HEI Activities and Necessary Resources). Internal follow-ups of the external reviews are also reflected in HEEACT's QA standards and handbooks for institutional, program, and recognition of self-accreditation (see SAR, p. 40: Table 7. Internal Follow-Up Mechanisms in HEEACT's Accreditation Tasks) to track progress and promote continuous improvement.

HEEACT also provides clear guidance on how to apply its QA standards through the core indicators and the types of evidence required for all its three core accreditation tasks (see SAR, p. 41: Table 8. Examples of Standards and Supporting Documents for Each Accreditation Task). The standards also include core indicators to address and promote academic integrity (see SAR, p. 42: Table 9. Connection between QA Standards and Academic Integrity).

Analysis

During the site visit, the Review Panel heard from the interviewees that HEEACT has developed accreditation standards that are in line with international standards. This has encouraged even technological universities to seek program accreditation from HEEACT, solidifying HEEACT's reputation as a highly respected national QA agency (see also Standard 1.1).

One feature of HEEACT's standards and indicators described in Standard 2.1 is also relevant here, namely, the core and additional QA standards, making QA a primary responsibility of the HEIs. Representatives of the institutions and programs interviewed value the flexibility, which enables them to highlight their strengths. Having said that, despite the optimistic results from the meta-evaluation survey, the Review Panel learnt about the varying paces in the IQA development of HEIs (see Standard 2.1).

During the site visit, the Review Panel also learned that the accreditation standards are reviewed and revised during each cycle of accreditation after broad consultation with different stakeholders before they go into effect. Many interviewees stated that they

had the opportunity to provide feedback during multiple sessions organized by HEEACT, which builds trust and relevance, as well as enhances the quality of HEIs' provisions. This ensures that the standards are grounded in the local context while remaining relevant to global trends. One example that the Review Panel heard was the incorporation of the United Nations' Sustainable Development Goals (UN SDGs). The Review Panel also asked about standards concerning academic integrity, specifically the widespread use of Generative Artificial Intelligence (Gen AI), and heard that it has become a popular area of focus among external reviewers during accreditation visits. These approaches ensure up-to-date standards that are not only essential for the effective functioning of institutions and programs (such as governance and management, resources, program design and approval, teaching and learning processes, student admission, progression and certification, research, and community engagement), but also relevant to current developments.

2.3 The EQAP's external review process

The external review framework has a clear set of procedures for each type of review.

As stated in Standard 2.2, the quality assurance (QA) standards are reviewed periodically using a robust methodology of data collection from different stakeholders, research, and to some extent, a reflection of the 2020 GGP report, using the Plan-Do-Check-Act (PDCA) approach. This has resulted in the publication of the Third Cycle of Institutional Accreditation Handbook in 2022, as well as the Program Accreditation Handbook and the Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT) Recognition of Self-Accreditation Handbook in 2023. Table 11 (see SAR, p. 50) depicts the accreditation-related research tasks conducted from 2018 to 2023 for HEEACT's three core accreditation tasks, which resulted in the publication of these handbooks containing a clear set of procedures for each type of review.

HEIs are given orientation seminars to help them understand the evaluation criteria and the review procedures, with the handbooks, PowerPoint slides, and related announcements made available on HEEACT's website (https://www.heeact.edu.tw/1216/1244/). The format of self-assessment reports (SAR) is also made available in the handbooks. In addition, HEEACT assigns a Coordinator to provide timely professional assistance and guidance on preparation tasks, saving the HEIs' time (see SAR, p. 47).

The review procedures are consistent with those used by many accrediting agencies (see SAR, p. 9: Figure 4. Planning and Operational Procedures of HEEACT's Accreditation Tasks), which include preparation of a SAR, document review, on-site visit, decision-making, and follow-up. In 2021 and 2022, virtual site visits were carried out on 89 programs following the itinerary outlined in Appendix 16. Although the COVID-19 pandemic has ended, two programs of one HEI were conducted virtually in 2024 for their follow-up accreditation owing to an earthquake (see SAR, p. 43).

The guidelines governing the appointment of the Accreditation Recognition Committee (including the Academic Field Accreditation Recognition Committee) and external reviewers are in place for all three core accreditation tasks, which include, among other things, recruitment, conflict of interest, performance review, and training. Reviews are carried out by external reviewers appointed by the Board of Trustees (BOT). The appointment criteria are specified in the regulations, handbooks, and manuals for reviewers (see section 1.1), supported by the PowerPoint slides for all three core accreditation tasks (see SAR, p. 44: Table 10. Appointment-Related Regulations, Training, and Supporting Documents for Each Accreditation Task). Appendix 17 specifies the recommended positions to be interviewed for institutional accreditation to ensure that they can provide input on the different QA standards.

Comprehensive mechanisms are in place for the prevention of conflict of interest, such as requiring external reviewers to sign a Consent Form for Ethics and Avoidance of Conflicts of Interest (see SAR, Appendix 7-1 to 7-5, pp. 16-17) and complete training before taking on their roles (see SAR, p. 16, Appendix 9). A workshop was also scheduled for the external reviewers, during which judgments made based on the explicit and published criteria were emphasized (Appendix 19). HEEACT also has an Ethical Guidelines for Reviewers, which is published on HEEACT's website (https://www.heeact.edu.tw/media/21060/ethical-guidelines-for-reviewers.pdf).

In addition, there is a mechanism to ensure that each HEI and program is evaluated consistently through the two-stage review process for decision-making (see SAR, p. 46: Figure 11. Two-Stage Review Process for Decision Making). Accordingly, the decision made by the external reviewers is deliberated at the respective Recognition Committees, ensuring impartiality, objectivity, and consistency of the decisions made. Training programs, including Evaluation Data Collection and Verification, and Evaluation Ethics and Practices, are offered to ensure consistency in accreditation and evaluation quality.

HEIs are also given the opportunity to correct any factual errors that may occur in the external draft review reports for institutional and program accreditation. Accordingly, HEIs have 14 working days from the receipt of the said report to correct any factual errors or make revisions (https://www.heeact.edu.tw/media/21125/regulationsgoverning-the-handling-of-feedback-provided-by-higher-education-institutions.pdf). Based on the feedback and evidence presented, HEEACT may make one of the three decisions: (1) the feedback is rejected; (2) the feedback is partially rejected; or (3) the feedback is accepted.

Analysis

The Review Panel concluded that the methodology is well-developed and typically adheres to international good practices. The review procedures are sound, which promote trust, relevance, and credibility in HEEACT's review procedures. Independence is demonstrated by the participation of external reviewers who have no conflict of interest, and decisions are made by the respective Recognition Committees. During the interview with the Recognition Committee members, the Review Panel learned that the committee makes significant efforts to deliberate on the accreditation outcomes, and if necessary, external reviewers are called to provide justifications to ensure clarity and consistency in the evaluation outcomes.

In addition, mechanisms are also in place for HEIs to recuse unsuitable reviewers, which fosters trust and credibility. The Review Panel also considers student involvement in the on-site visits as observers to be a significant step taken. Before the institutional and program accreditation on-site visits, student observers received pre-meeting training, as confirmed by those interviewed. The Review Panel also heard that students' feedback (in the form of a report) was shared with the chairs of the external review panels and HEIs under review. The chair may consider the observations provided by the student observers in the accreditation report.

The Review Panel also heard about HEEACT's frequent training, workshops, seminars, and conferences held for the HEIs and external reviewers, which facilitate understanding, trust, and consistency of outcomes. The Review Panel discovered that during those sessions, participants were allowed to ask questions and exchange experiences. The Review Panel also heard that HEEACT's President and Executive Director have shown genuine interest by visiting institutions under review to offer support and solicit feedback.

The two-stage review process, which ensures that each HEI and program is evaluated consistently, helps to assure the impartiality, objectivity, and consistency of the decisions taken. The various procedural steps will also be addressed in more detail under Standard 3.

2.4 Regular systemic reviews

The EQAP conducts regular systemic/thematic reviews to inform its stakeholders and public at large on systemic issues/developments and trends.

The Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT) conducts regular reviews as part of its IQA (see section 1.3) and makes its reports publicly available, such as annual reports (https://www.heeact.edu.tw/1216/1272/1274/), financial auditor reports and reports (https://www.heeact.edu.tw/1151/1188/1203/1535/), as well as supervisor reports (https://www.heeact.edu.tw/1151/1188/1203/57515/). In addition, it also publishes the accreditation and recognition results on the Taiwan Quality Institution Directory's website (https://tqid.heeact.edu.tw/) and in the accreditation results section of its website (https://www.heeact.edu.tw/1151/1194/2785/). In addition to the metaevaluation results for institutional accreditation (Appendix 12), HEEACT has also published the findings of meta-evaluations of voluntary program accreditation in the Evaluation Bimonthly bulletin (https://reurl.cc/L4Kjrx). This is in addition to the regular Higher Education QA Forums organized by HEEACT to share thematic analyses of institutional data with its stakeholders (see SAR, p. 76: Photo 5. Higher Education Quality Assurance Forums).

In addition, feedback from various stakeholders (e.g., presidents, executives from administrative and academic offices, faculty, administrative staff, students, and external stakeholders) in the form of online surveys has also been solicited and discussed in HEEACT's relevant meetings to facilitate further improvement (see SAR, p. 47).

Analysis

The Review Panel reviewed HEEACT's TOWS analysis (TOWS: Threats, Opportunities, Weaknesses, and Strengths) in its Self-Assessment Report (SAR), as well as its Development Plans 2024-2028 and the associated Key Performance Indicators (KPIs). As

stated in Standard 1.3, the KPIs are tracked each year during the annual management review meetings. Further to this was the external review undertaken, followed by a self-review in October 2024, along with the meta-evaluation and surveys to measure the impact of its accreditation after each cycle of accreditation. The Review Panel had seen many reports on its website as well as during the site visit, and hopes that HEEACT will continue to make its contributions visible not just within the QA community, but also to the broader public in demonstrating its relevance and the values it delivers.

During the site visit, the Review Panel learned from interviewees that Taiwan's higher education (HE) sector is currently facing three major challenges, namely, the declining birthrate (resulting in fewer students in HEIs), the need for internationalization to recruit more international students, and the incorporation of Sustainable Development Goals (SDGs) into the curriculum. One HEI already had a branch in the United States, as informed by an interviewee. In addition, the Review Panel also heard about the growing popularity of micro-credentials and short courses that could contribute to upskilling and reskilling of the Taiwanese workforce. Students, on the other hand, perceive ranking, reputation, and programs that match their requirements to be the most essential considerations when selecting an institution. All of these imply that a more directed connection of HEEACT's analytical/thematic work with its Development Plans 2024-2028 may be required on top of the regular systemic reviews that have been conducted. Prioritizing and translating the larger systemic issues, trends, or developments confronting Taiwan's higher education (HE) sector into a work plan would considerably benefit HEEACT's work with the potential to enhance its relevance and impact.

The Review Panel also heard from the interviewees that the rich data obtained by HEEACT was shared with the MOE. Given the wealth of data available from accreditation, the challenges encountered, and HEEACT's primary purpose of contributing to the continuous improvement of the HEIs' quality, the Review Panel believes that conducting in-depth impact studies and system-wide analysis, including its stakeholders' roles (see also Standard 6) and incorporating them into the existing systemic review, can enhance its relevance and impact. HEEACT, as the MOE's national policy think tank, has the potential to play a larger role in driving evidence-informed decision-making.

By its admission, HEEACT does not employ data analytics on its own but rather collaborates with MOE for this purpose. Embedding data analytics allows HEEACT to

enhance the effectiveness and efficiency of its operations. It is also likely that the outcomes derived from the impact analysis will be used to inform HEIs about their needs and the QA areas most lacking. This is compatible with the risk-based approach used by many international QA agencies, which focuses on improving areas critical to the HEIs, which could also enhance the agency's efficiency and relevance.

II.5 Commendations

- The Review Panel commends HEEACT for the well-developed methodology in the design of the core indicators and the flexibility for HEIs to design the internal processes, instruments, and systems that suit them best.
- The Review Panel commends HEEACT for reviewing and revising the accreditation standards after each cycle, taking into consideration the metaevaluation results, feedback gathered from parties involved in external reviews, and new developments in higher education.
- The Review Panel commends HEEACT for the professional assistance and guidance provided by the Coordinator team to the HEIs under review.
- The Review Panel commends HEEACT for providing extensive and frequent training to its reviewers, including student observers.
- The Review Panel commends HEEACT for the approaches taken in its review procedures, especially in ensuring consistency of accreditation outcomes through the Accreditation Recognition Committees.

II.6 **Suggestions**

- The Review Panel suggests that HEEACT continue to support HEIs in their attempts to establish a robust IQA system and develop a quality culture over time.
- The Review Panel suggests that HEEACT consider diversifying its provision to align with new developments in higher education, such as accreditation of micro-credentials and short courses, and possibly the preparatory steps to cope with transboundary education.
- The Review Panel suggests that HEEACT leverage data analytics to determine what is relevant, impactful, and efficient to its accreditation processes and to address the larger challenges it faces.

- The Review Panels suggests that HEEACT, in its role as MOE's think tank, provide recommendations to the MOE on attracting more international students, as well as the provision for HEIs to conduct more programs in bilingual or English to address the declining birthrate.
- The Review Panel suggests that HEEACT better align its analytical/thematic work to its Development Plans 2024-2028 and the larger systemic issues, trends, or developments facing Taiwan's HE sector. The rich data sources gathered from different stakeholders can be used to undertake in-depth impact studies and system-wide analyses, which can be integrated into its existing systemic reviews to enhance HEEACT's relevance and impact.

II.7 Recommendations

None.

II.8 Conclusion of the Review Panel

In general, the evaluation framework (procedures), standards and indicators, are appropriate and in line with internationally recognized good practices. The Review Panel would like to emphasize as a good practice that the accreditation framework is reviewed at the end of each cycle. HEEACT's feedback culture has demonstrated the agency's continued commitment and dedication toward IQA, EQA, and continuous improvement. The preceding suggestions will help HEEACT enhance its relevance and impact.

Not compliant	Partially compliant	Substantially compliant	Fully compliant

3.1 **Evaluation**

The evaluation conducted by external panel is based on a clearly articulated and publicly available criteria and methodology.

As mentioned already under Standard 2, the Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT) applies a robust methodology in determining and developing its standards and indicators, as well as disclosing its policies, procedures, criteria, and methodology for evaluation and judgments, which are published on HEEACT's website (https://www.heeact.edu.tw/1216/59023/) and made known to stakeholders through handbooks and seminars. Public hearings are held before the standards are finalized and published six months in advance of their implementation. The accreditation criteria and methodology are consistently applied across all cases as stated in the handbooks (Third Cycle of Institutional Accreditation Handbook, HEEACT Program Accreditation Handbook, and HEEACT Recognition of Self-Accreditation Handbook), as evident from the associated regulations (https://www.heeact.edu.tw/1216/59023/). External reviewers are trained based on the policies, procedures, criteria, and methodology applied for all of HEEACT's core accreditation tasks (see Appendices 19, 20, and 21 for examples of the PowerPoint slides for external reviewers).

Analysis

Based on HEEACT's published standards, as well as the frequent training, workshops, seminars, and conferences held (see Standard 2.3), and the interview with the external reviewers during the site visit, the Review Panel is of the view that the evaluation is conducted using clearly articulated and publicly available criteria and methodology. This includes the effective role played by the Coordinators in better aligning the external reviewers with HEEACT's accreditation standards.

3.2 **Decision-making**

The EQAP has policies and procedures in place that ensure fair and independent decision-making on the review cases.

The Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT) makes decisions based on the external review panel's recommendations, which are based on the higher education institutions' (HEIs) self-review through the submission of their self-assessment reports (SARs), the additional information requested, and the onsite visit. The HEIs will verify the external reviewer panel's recommendations in the draft review report to confirm the facts based on their findings. To ensure that the decision is based on the published standards and procedures, the recommendations made by the external review panel will be deliberated by the respective Recognition Committees for a final decision before the results are finalized by the Board of Trustees (BOT) and published on HEEACT's as well as the Taiwan Quality Institution Directory's (TQID) websites. When combined with the orientation sessions, training, publication of handbooks, seminars, and deployment of Coordinators to assist HEIs, all these measures contribute to impartial, rigorous, and transparent decision-making.

Accreditation decisions are made public, together with the review reports (see SAR, p. 53: Table 12. Disclosure of Results and Reports for Accreditation Tasks). While the information is published in Traditional Chinese on HEEACT's website, an abstract of the review reports is published in English (see Appendix 10 for an example) on TQID's website.

Analysis

In line with the observations made in Standards 2.3 and 3.1, the Review Panel concluded that efforts and processes are in place to ensure consistency, fairness, and hence correct decision-making and outcomes. As already mentioned under Standard 2.3, the Review Panel learned during the interview with the Recognition Committee members that the committee makes significant efforts to deliberate on the accreditation outcomes, and if necessary, external reviewers are called to provide justifications. This two-stage review procedure is robust and credible, which ensures fairness and consistency in the evaluation outcomes and decision-making. The Review Panel wishes to commend HEEACT for the robust and effective system to ensure consistency.

3.3 Appeals and complaints

The EQAP deploys clear policies and procedures for appeals and complaints.

According to the Regulations Governing the Review of Appeals against Results of Higher Education Accreditation and other Quality Assurance Related Thereto (https://www.heeact.edu.tw/1216/59023/), institutions have 30 days from the next day after receiving accreditation results to appeal against the accreditation decision, after which an Appeals Review Committee with nine to 15 members with expertise in law, educational evaluation or other relevant fields will be formed (Articles of Endowed Foundation) and approved by the Board of Trustees (BOT) (see SAR, p. 55). Members having a conflict of interest must recuse themselves from the appeals process (Regulations Governing the Review of Appeals against Results of Higher Education Accreditation and other Quality Assurance Related Thereto). Appendix 23 shows that none of the 13 higher education institutions (HEIs) accredited in the first half of 2024 have filed an appeal, whereas the results for the remaining 19 HEIs in the second half of 2024 are yet to be known. For program accreditation, none of the 289 programs accredited in 2021 have filed an appeal.

Complaints about HEEACT's procedures and operations are addressed through surveys distributed to executives from administrative and academic offices, faculty, administrative staff, and student representatives to solicit feedback on the accreditation process. The surveys are analyzed and reviewed every six months to inform improvements (see SAR, p. 35 and p. 54). In addition, following International Organization for Standardization (ISO) 9001 standards, HEEACT has established a Procedure of Service and Communication Management by providing a service mailbox (service@heeact.edu.tw) where HEIs or the public can offer feedback or file complaints. The procedure outlines the process for collecting, recording, and addressing feedback from various channels. The feedback is reported and reviewed during the ISO management review meeting held in the third quarter of each year.

The mechanisms and procedures for handling appeals and complaints are detailed in Figure 12 (see SAR, p. 54, Figure 12. HEEACT's Feedback Mechanisms).

Analysis

During the site visit, the Review Panel learned that the HEIs are aware of the appeals

process. The Recognition Committee members interviewed stated that they are not

responsible for appeal cases, which are handled by a separate Appeals Committee. The

absence of appeals cases can be taken as an indication that the regulations were applied

professionally, fairly, and consistently. In addition to this appeals procedure, the public

can also file complaints through surveys and a service mailbox. Representatives from

higher education institutions and programs interviewed stated that they can lodge

complaints during and after the evaluation process.

The Review Panel concluded that HEEACT has a well-designed and robust appeals

procedure. Although little tested in practice, the Review Panel is confident that its

clarity and robustness will ensure fair implementation.

III.4 Commendations

The Review Panel wishes to commend HEEACT for its robust and effective

system to ensure consistency in decision-making.

III.5 Suggestions

None.

III.6 Recommendations

None.

III.7 Conclusion of the Review Panel

Generally, the accreditation procedures are carried out in a highly professional manner, given the two-stage review model and decision making, as well as the information and orientation sessions offered to the HEIs in advance, supported by HEEACT's Coordinators. However, due to the fact that there are no complaints or appeals, there is not much evidence to support the process's smooth operation. Nonetheless, the Review Panel is convinced that, if such an occasion arises, the processes in place would allow HEEACT to deal with a complaint or an appeal effectively.

Not compliant	Partially compliant	Substantially compliant	Fully compliant

IV. Internationalization and External Relations

4.1 Internationalization

The EQAP has a robust internationalization strategy that leads to enhanced effectiveness and efficiency in its operations.

The Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT) is committed to its core value of internationalization and mission of international recognition, as reflected in its Articles of Endowed Foundation. This has also been reflected in its Mid- and Long-term Strategic Plans 2019-2023, as well as the Development Plans 2024-2028 (Appendix 1).

Under the second theme of Internationalization and Global Networking of the Development Plans 2024-2028, HEEACT has implemented the following three strategies:

- a) Continue to participate in member events hosted by international quality assurance (QA) organizations to strengthen collaboration and exchanges with these agencies
- b) Provide QA services to overseas HEIs and publish promotional materials in both Traditional Chinese and English to broaden the international reach of HEEACT's QA services
- c) Maintain recognition from professional international networks. (see SAR, p. 57).

HEEACT is a member of different QA bodies and networks, including the International Network for Quality Assurance in Higher Education (INQAAHE), the Asia-Pacific Quality Network (APQN), the Council for Higher Education Accreditation (CHEA) International Quality Group (CIQG), and the World Federation for Medical Education (WFME). HEEACT has actively participated in international conferences hosted by these QA agencies, presenting papers and serving as moderators to gain visibility, as well as access to the latest information and trends in higher education (HE) and QA. From 2021 to 2024, HEEACT has participated in more than 20 different QA events organized by APQN, the National Accreditation Agency for Higher Education (BAN-PT), the Vietnam National University Ho Chi Minh Center for Education Accreditation (CEA-VNUHCM), CHEA, INQAAHE, the International Center of Excellence in Tourism and Hospitality Education (THE-ICE), the Japan University Accreditation Association (JUAA), the Malaysian Qualifications Agency (MQA), the National Institution for

Academic Degrees and Quality Enhancement of Higher Education (NIAD-QE), the

Philippine Association of Colleges and Universities Commission on Accreditation (PACUCOA), and The Quality Assurance Agency for Higher Education (QAA) (Appendix 8).

In addition, HEEACT has conducted various national and international research projects on topics relating to QA in HE, international QA, HE policy, and quality enhancement (Appendix 24), in which eight projects from 2021 to 2023 are published on its website (https://www.heeact.edu.tw/1216/1272/1270/), some of which are carried out together with its international partners [Catalan University Quality Assurance Agency (AQU Catalunya), Japan Institution for Higher Education Evaluation (JIHEE), JUAA, and THE-ICE]. Some of these projects are intended to assist the Ministry of Education (MOE) in formulating and executing national educational QA policies. Two of the research projects undertaken in 2023 and 2024 are related to student engagement in external quality assurance (EQA) and involvement in higher education institutions (HEIs), as recommended by the 2020 Guidelines of Good Practices (GGP) report.

Aligned with its core value of transparency, HEEACT has also published Taiwan's first professional magazine on HE evaluation, Evaluation Bimonthly, since 2006. Since 2014, HEEACT has partnered with the Institute of Engineering Education Taiwan (IEET) and the Taiwan Assessment and Evaluation Association (TWAEA) as sponsors and copublishers of the magazine to enrich the content and broaden the readership base (https://www.heeact.edu.tw/1216/1272/1276/23490/). HEEACT has publishing its open-access academic journal [Higher Education Evaluation and Development (HEED)] since 2016 (https://www.emeraldgrouppublishing.com/journal/heed), with numerous international QA experts serving on its Editorial Board. HEEACT has also been fostering international visits and exchanges with QA agencies in Japan, Malaysia, Vietnam, Australia, and other countries.

HEEACT has also collaborated with other QA bodies internationally by hosting and attending annual international conferences (https://www.heeact.edu.tw/1216/1282/1284/), signing Memoranda of Understanding (MOU) with 17 QA agencies (https://www.heeact.edu.tw/1216/1282/40216/40049/), staff exchange programs (https://www.heeact.edu.tw/1216/1282/27689/; see SAR, p. 59: Photo 2. 2024 Staff Exchange Program with MQA), and international research projects ((https://www.heeact.edu.tw/1216/1272/1270/), all of which facilitated exchange of good practices and capacity building of HEEACT's staff.

Since 2020, HEEACT has also conducted overseas program accreditation, having accredited 39 programs in Russia, Macao SAR, and Indonesia, according to the Taiwan Quality Institution Directory's (TQID) website (https://www.heeact.edu.tw/1216/1244/39181/39208/).

Analysis

From the interview with HEEACT's staff and international partners, the Review Panel learned that the agency is known for its open and genuine interest to learn and develop internationally. In fact, the interviewees identified HEEACT as the most active QA agency in terms of internationalization, citing joint accreditation, seminars, research projects, and staff exchange. HEEACT's staff who participated in the staff exchange program with MQA told the Review Panel what they had learned that might benefit HEEACT. The Review Panel also learned from the interview with the Executive Team that the overseas program accreditation with Russia, Macao SAR, and Indonesia is based on commissioned projects. When asked if HEEACT has conducted an impact analysis on the accredited overseas programs, the Review Panel was informed that feedback was solicited from the HEIs, which stated that HEEACT's standards are more rigorous than their own. The Review Panel also heard that HEEACT's current priority is on seeking equivalency of qualifications for mobility and individual student recognition.

The Review Panel also seized the opportunity to ask the interviewees two questions: (1) what further HEEACT might do in the internationalization space, and (2) how to address the issue of declining birthrate and hence the recruitment of international students. Based on the responses, the Review Panel believes that HEEACT should prioritize its internationalization strategy for the benefit of its HE sector. Having said that, there are some valuable research projects on student engagement, QA in HE, international QA, HE policy, and quality enhancement with its international partners, which enabled HEEACT to take home and use to assist the MOE and benefit the HEIs in Taiwan. The impact studies and system-wide analyses suggested in Standard 2.4 will assist HEEACT in prioritizing its direction and internationalization strategies.

On the second question, the Review Panel heard two suggestions: HEEACT should participate in international education fairs with its international partners to encourage international students to study in Taiwan by focusing on the quality of its institutions and programs; and HEEACT should find ways to encourage Taiwan's HEIs to offer more bilingual or English programs.

4.2 External Relations

HEEACT reviewers (see SAR, p. 62).

The EQAP effectively promotes its collaborations with key players in national, regional, international contexts.

In addition to international quality assurance (QA) agencies, the Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT) also promotes collaborations with domestic QA agencies through the sharing of good practices, research projects, and forum discussions with the Institute of Engineering Education Taiwan (IEET) and the Taiwan Assessment and Evaluation Association (TWAEA). In addition, HEEACT fosters a close collaborative relationship with international QA experts and scholars by sharing insights, trends, global guidelines, and QA concepts via online workshops and training sessions, as well as knowledge and resource sharing with external partners [one such partner is the National Accreditation Agency for Higher Education (BAN-PT)], particularly for HEIs applying for HEEACT's overseas program accreditation and HEEACT's international joint accreditation activities. For its overseas program accreditation, HEEACT also sought recommendations from its international QA partners for competent reviewers. Between 2020 and 2024, 17 international external reviewers were recommended to provide QA services alongside

HEEACT has also established external confidence in HEIs' accreditation results. Besides publishing them on the Taiwan Quality Institution Directory's (TQID) website (https://tqid.heeact.edu.tw/index.aspx), HEEACT has also signed a joint Statement of Confidence (SOC) with the Malaysian Qualifications Agency (MQA) for mutual recognition of Bachelor-level programs and qualifications accredited by each agency (https://tqid.heeact.edu.tw/InfoQuery.aspx?InfoType=10), which requires the agencies to conduct cross-mapping of the programs, QA processes, and accreditation results for comparability purposes. HEEACT also offers verification services for individuals wanting to validate their educational degrees for study or employment purposes, as illustrated in the document template in Appendix 25. Other than requests coming from Singapore, Malaysia, and Australia, HEEACT has also provided verification of nursing or healthcare degree qualifications to the Australian Health Practitioner Regulation Agency.

Overall, the activities in sections 4.1 and 4.2 (i.e., partnerships, joint research projects, collaborative international conferences, research workshops, staff exchanges, etc.) (see

SAR, pp. 63-64: Photo 2. International Events and Activities) support HEEACT's core value of internationalization, allowing it to benefit Taiwan's HEIs. One example is the incorporation of Sustainable Development Goals (SDGs) into the QA standards for the institutional third cycle of accreditation (https://www.heeact.edu.tw/1216/1244/1266/56161/). Moving forward, HEEACT aims to strengthen ties with key partner agencies in Asia, such as Japan, Indonesia, Vietnam, and Malaysia, for more dialogues and research collaborations. It is also looking forward to collaborating with experts and scholars from Norway, South Korea, Japan, and Hong Kong to co-author an English monograph published by Springer, titled 'Innovative Pathways to Quality Higher Education in Asia: Reform, Risks, and Reinventions for a Sustainable Future', focusing on student engagement in IQA in Taiwan's HE, promoting academic contributions to QA and increasing HEEACT's international visibility (see SAR, p. 66).

Analysis

As already mentioned in Standard 4.1, HEEACT has been identified by its international partners as the most active QA agency in terms of internationalization. In the interviews with its national partners, the Review Panel learned that they are also invited to the forums, conferences, and seminars organized by HEEACT, apart from the collaboration on Evaluation Bimonthly. It is clear to the Review Panel that HEEACT collaborates actively with key players in the national, regional, and international contexts to promote its mission. Through joint research, the Review Panel discovered that HEEACT was able to enhance its accreditation standards and approaches. These partnerships strengthen mutual trust, while also increasing the agency's visibility and credibility.

IV.3 Commendations

• The Review Panel commends HEEACT for its significant contributions to the national, regional, and international QA initiatives through overseas accreditation, joint research, staff exchange, and conferences and seminars that have the potential to be of significant regional value and beyond.

IV.4 Suggestions

• The Review Panel suggests that HEEACT prioritize its international activities and give a special focus on selected international flagship projects, without losing sight of the issues facing Taiwan's HE sector.

IV.5 Recommendations

None.

IV.6 Conclusion of the Review Panel

In the view of the Review Panel, HEEACT is well-regarded by its international partners. The agency actively engages with key players in the national, regional, and international contexts to promote its mission, which is also consistent with its Development Plans. The preceding suggestion will enable HEEACT to better focus on its internationalization initiatives for the benefit of Taiwan's HE sector.

Not compliant	Partially compliant	Substantially compliant	Fully compliant

V. Integrity, Disclosure and Transparency

5.1 **Integrity**

The EQAP operates with integrity and professionalism and adheres to ethical and professional standard.

The Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT) has included integrity and professionalism in its vision, as well as transparency and informatization in its core values. These are reflected in its governance and organizational structure (the division of tasks), the external review procedures, information provided to higher education institutions (HEIs) and reviewers on its QA standards, policies, and procedures, and adherence to ethics and confidentiality among all its officers, including the process for reviewer selection and recusal. Internal quality assurance (IQA) is also in place for its International Organization for Standardization (ISO) 9001 (administrative operations and management of accreditation services) and ISO27001:2022 (management of information security for accreditation) certifications. The details are provided throughout Standards 1 to 3.

Analysis

In the view of the Review Panel, HEEACT has policies and procedures in place to maintain professionalism and integrity in all of its functions. This is reflected in its governance, conflicts of interest policy and ethical guidelines, reviewer selection process, recusal and confidentiality obligations, data protection, and public evaluation outcomes.

5.2 **Disclosure**

The EQAP ensures disclosure at different levels of its activity in line with the culture within which operates.

The Higher Education Evaluation and Accreditation Council of Taiwan's (HEEACT) quality assurance (QA) policies and procedures are developed through research (Table 11) and consultation with stakeholders, taking into account both national and international trends in higher education (HE). HEEACT's adherence to international best practices is reflected in its status as the Guidelines of Good Practices (GGP) aligned

agency, where it is committed to continuous self-assessment, refinement, and enhancement of its operations and QA mechanisms while remaining relevant to its national HE context (see SAR, p. 68).

HEEACT is transparent in disclosing its evaluation standards, processes, and outcomes (see sections 2.2, 2.3, 2.4, 3.1, and 3.2). It makes public its policies and regulations through its website (https://www.heeact.edu.tw/1216/59023/) and handbooks (Third Cycle of Institutional Accreditation, HEEACT Program Accreditation Handbook, and HEEACT Recognition for Self-Accreditation Handbook). It also provides flexibility to higher education institutions (HEIs) to adapt HEEACT's standards to their unique characteristics through additional indicators (see section 2.1). Accreditation results and handbooks are published on its website (https://www.heeact.edu.tw/1216/1244/) and website the Taiwan Quality Institution Directory's (TQID) (https://tqid.heeact.edu.tw/InstitutionQuery.aspx?SchoolType=1). Through Evaluation Bimonthly, HEEACT also provides the public with insights into QA information and concepts in HE, as well as the new cycle of core accreditation tasks, and meta-evaluation results of institutional accreditation (https://www.heeact.edu.tw/1151/1165/43078/43086/56224/ 57393/) and program accreditation (https://www.heeact.edu.tw/1151/1165/43078/43086/56226/57650/).

Analysis

The Review Panel is of the view that HEEACT's published documents are clear and accessible. One of the recommendations made in the 2020 Guidelines to Good Practices (GGP) report is to post executive summaries of review reports in English on the Taiwan Quality Institution Directory's (TQID) website. A review of TQID's website reveals that the abstracts of 16 HEIs accredited (through institutional accreditation) since 2024 have been published in English. The Review Panel believes that this endeavor will facilitate greater recognition of institutions in line with HEEACT's vision of integrity and professionalism, core values of transparency, internationalization, and informatization, and mission of international recognition. Having said that, the Review Panel feels that the same might be done for program accreditation, whether through HEEACT directly or from the self-accrediting mechanism. This may assist international students to learn more about the status of institutions and programs in Taiwan, hence facilitating student recruitment.

5.3 **Transparency**

The EQAP has robust systems in place to ensure transparent and trustworthy operations.

The Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT) is transparent in disclosing its evaluation standards, processes, outcomes, decisionmaking, and appeals, in accordance with its stated regulations (see sections 2.2, 2.3, 2.4, 3.1, 3.2, and 3.3). Feedback mechanism is available for the higher education institutions (HEIs) or programs to submit their feedback on any factual inaccuracies or procedural concerns on the draft review reports. The accreditation and recognition results are published on its website and the Taiwan Quality Institution Directory (TQID) (see section 3.2). HEIs have the right to appeal against the decision made (see section 3.3). HEEACT has a robust information system based on its Evaluation Information Management Integration System to effectively manage the quality assurance (QA) processes and procedures for all its core accreditation tasks (institutional accreditation, program accreditation, and recognition of self-accreditation) according to its ISO certifications, which include forms, reviewer information, document review, feedback mechanism, the submission of materials by HEIs and/or programs, and the review procedures. HEIs, programs, and reviewers are informed about the system's operational schedules and procedures to ensure that the accreditation or recognition process runs smoothly and complies with the regulations and handbooks. HEEACT's other information management systems, including its official website, the TQID platform, internal cloud storage, electronic communication system, and administrative management system, have also been certified under ISO27001:2022 to ensure information security, efficiency, and reliability in the decision-making process (see SAR, p. 70).

Analysis

In the view of the Review Panel, HEEACT operates openly and transparently. Communication channels are established for stakeholders to provide feedback on integrity issues, including appeals and complaints (see criterion 3.3) and metaevaluation surveys (see criterion 2.2). The Evaluation Information Management Integration System has enabled greater transparency in the accreditation process, which promotes trust.

V.4 Commendations

 The Review Panel commends HEEACT for its comprehensive information and data management and security system, including the development of the Evaluation Information Management Integration System to enhance its operational efficiency.

V.5 Suggestions

 The Review Panel suggests that HEEACT consider publishing its executive summary reports for program accreditation in English to enhance international recognition and reach a broader audience of potential stakeholders, including students and the labor market.

V.6 Recommendations

None.

V.7 Conclusion of the Review Panel

HEEACT operates with integrity and professionalism and adheres to ethical and professional standards, which reflects its role as a professional evaluation agency. Disclosure is ensured at different levels of its activities, and that it has systems in place to ensure transparent and trustworthy operations. The preceding suggestion will help HEEACT enhance its operations.

Not compliant	Partially compliant	Substantially compliant	Fully compliant

6.1 Stakeholder role

The EQAP is clear in the expectations of each stakeholder group.

The Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT) has defined its internal and external stakeholder groups, which include the Ministry of Education (MOE), the Board of Trustees (BOT), higher education institutions (HEIs), reviewers, current and graduated students, HEEACT staff, domestic and international quality assurance (QA) agency partners, labor market and the general public.

Analysis

HEEACT has identified its internal and external stakeholders and the roles they perform. However, in the Review Panel's view, an in-depth analysis of its stakeholders, including their influence/power (level of impact), communication needs, and engagement strategies, could enhance its existing management of stakeholders. The Review Panel heard and valued the perspectives of various HE stakeholders, including students, HEEACT staff, and the industry. One recurring topic throughout various interviewee groups is that accreditation has the biggest impact on students, whose learning experience and employability will help HEIs improve their competitiveness. The interviewed students expressed interest in engaging in QA matters. They also stated that a critical mass of students should be educated in QA and accreditation by HEEACT, and that sufficient training is a precondition for them to become student observers/reviewers. HEEACT staff, on the other hand, may benefit from teambuilding efforts, as this would strengthen existing good camaraderie. The industry representative interviewed emphasized the necessity of ensuring that student learning is aligned with industry needs through representation in universities and/or programs and internships. The Review Panel believes that HEEACT can embrace this opportunity to bridge the gap between academia and the labor market by ensuring that accreditation is more aligned with the emerging workforce needs.

Other significant stakeholders to consider include the Ministry of Education (MOE), which is a major funder in HEEACT's work, both for its accreditation tasks and commissioning projects, as well as the HEIs, whose strategic directions may shift as higher education (HE) evolves. The Board of Supervisors, on the other hand, ensures

that HEEACT is publicly accountable. The national partners, including the local professional bodies, stated that they are pleased to work with HEEACT to strategize ways of promoting their program accreditation services. All of these can be addressed through an in-depth analysis of the stakeholder needs, which the Review Panel considers can be derived from the impact analysis described in Standard 2.4.

6.2 Stakeholder engagement

The EQAP ensures meaningful and impactful stakeholder engagement in its functions.

The Higher Education Evaluation and Accreditation Council of Taiwan's (HEEACT) Development Plans 2024-2028 include stakeholder engagement under the first theme of Professional Quality Assurance (QA) and Capacity Building (Appendix 1). This includes involving stakeholders in accreditation tasks and standards and QA procedures (orientation sessions, reviews, on-site visits, and decision-making). As described in sections 2.2 and 2.3, HEEACT has started to engage students by soliciting their feedback on QA standards and involving them as student observers in four pilot projects since October 2022 (Appendix 18), with their feedback documented (Appendices 18, 18-1, and 18-2). In August 2024, HEEACT trained 11 students, including doctoral, master's, and undergraduate students, through a QA in higher education (HE) workshop (https://www.heeact.edu.tw/1216/1222/59862/; see SAR, p. 74: Photo 4. QA Workshops for Students). In addition, two of the research projects undertaken in 2023 and 2024 are related to student engagement in EQA and involvement in HEIs' IQA, as recommended by the 2020 GGP report (see section 4.1; SAR, p. 73: Table 13. Research Projects on Student Engagement).

HEEACT engages different stakeholder groups in its accreditation planning, orientation sessions, training for reviewers, capacity building for HEIs, and through Evaluation Bimonthly (see SAR, p. 75).

Analysis

During the site visit, the Review Panel discovered that stakeholder engagement, as far as review processes are concerned, is very close and effective. Representatives from institutions and programs, as well as the external reviewers interviewed, confirmed that they had been invited to numerous training, seminars, workshops, and dialogue sessions to provide feedback on the accreditation standards and processes. Having said

that, the Review Panel believes that, in general, HEEACT will greatly benefit from frequent and in-depth discussions with its stakeholders (including students, the labor market, alumni, and its national partners). This will allow future HEEACT's initiatives to be directly targeted to the stakeholders' needs, ensuring the long-term relevance of the agency's interventions and activities. The various publications of HEEACT, as specified in Standard 2.4, can be used not only to convey the outcomes of the analytical work to the public but also to discuss them with stakeholders to inform HEEACT's strategies and policies.

In terms of student involvement, the Review Panel heard that student participation in QA as equal partners is not usual in Taiwan, even among the students interviewed. As already mentioned in Standard 6.1, students expressed a desire to participate in HEEACT's future evaluation work, stating that culture change and increasing the number of training sessions, workshops, and seminars for them were vital. The Review Panel considers HEEACT's pilot test and feasibility studies regarding student involvement (for example, assigning students to the observer role and listening to their feedback) to be noteworthy milestones. The Review Panel encourages HEEACT to follow these pathways in the coming years.

The Review Panel also learned from HEEACT's national partners about HEEACT's legitimacy as the national QA agency and its role in influencing public policy to encourage more programs to seek accreditation from the other local bodies. The Review Panel believes that HEEACT's continuous engagement with the local bodies is equally important, while acknowledging that program accreditation is voluntary.

VI.3 Commendations

• The Review Panel commends HEEACT for the close and effective relationship it has developed with the HEIs.

VI.4 Suggestions

- The Review Panel suggests that HEEACT further develop the camaraderie among its staff members.
- The Review Panel suggests that HEEACT explore possibilities to give students and labor market representatives a clear role in the external and/or internal QA system.

•	internal and	Panel suggests the external stakel wer (level of im	holders, inco	rporating	their roles	with	their
VI.5 None.	Recommenda	ations					
stakeh of the	eview Panel er olders can pla ir experience	f the Review Pan acourages HEEAC y directly in its go on the work of stakeholder enga	T to take the vernance and HEEACT. Th	operation	ıs to maximi	ze the in	npact
Not	compliant	Partially compli		antially	Fully c	ompliar	nt

GENERAL CONCLUSIONS OF THE REVIEW PANEL

From the evidence gathered in this evaluation, it emerges that HEEACT's compliance with the INQAAHE International Standards and Guidelines (ISGs) is confirmed, with six fully compliant judgments (see the summary table below); therefore, the Review Panel recommends to the INQAAHE Board of Directors to grant HEEACT's compliance with the ISGs.

Summary Table: Assessment of Compliance with INQAAHE International Standards and Guidelines (ISG)								
ISGS	Not Compliant	Partially Compliant	Substantial Compliant	Fully Compliant				
(1) Legitimacy of the external quality assurance provider				Х				
(2) The EQAP's framework for external review of quality of Tertiary Education Providers (TEPs)				Х				
(3) The EQAP's review of TEPs: evaluation, decision making and appeals				Х				
(4) Internationalization and external relations				Х				
(5) Integrity, disclosure and transparency				Х				
(6) Stakeholder role and engagement				Х				

ANNEX 1. INQAAHE INTERNATIONAL STANDARDS AND GUIDELINES (ISGS)

Table 1 contains baseline standards and guidelines for EQAPs. This section is mandatory for all applicants for international recognition utilizing the ISGs.

Module 1: Baseline standards

	Standards				Guidelines
1	Legitimacy of the External Quality Assurance Provider (EQAP)	1.1	Mission, Governance & Organization: The EQAP is a recognized, credible organization, trusted by key stakeholders: the government, TE providers (TEPs) and public at large. Its governance, structure and operations enable effective and efficient operations in line with its mission.	1.1.2	The EQAP has an established legal basis and is recognized by key stakeholders: government, TE providers and the public at large. The EQAP is guided by principles of good practice in formulating its policies and practices (e.g. independence, objectivity, autonomy). The EQAP has a clearly articulated mission statement and a set of objectives that explicitly state that the external quality assurance of tertiary education is a key function of the organization, describe the purpose and scope of its activities and can be translated into verifiable policies and measurable performance indicators. The interest of students and society are at the forefront of its aspirations. The EQAP has a well-articulated governance model consistent with its
					mission and objectives and adequate mechanisms to involve relevant stakeholders at pertinent levels of governance and management.

		1.1.4	The composition of its decision-making body and/or its regulatory framework ensure trust, independence and impartiality in decision-making. A clear policy and adequate mechanisms preventing conflict of interests are in operation and apply to its staff, its decision-making body, and external reviewers.
		1.1.5	The EQAP's organizational structure makes it possible to carry out its external review processes effectively and efficiently.
		1.1.6	The EQAP's activities are premised on a robust strategic planning. Adequate mechanisms are in place to assess its progress, impact and plans for future developments.
1.2	Resources: the EQAP has adequate resources – physical, financial and human - to carry out its mission.	1.2.1	The EQAP is equipped with a well-trained, appropriately qualified staff to enable external evaluation effectively and efficiently in accordance with its mission statement and its methodological approach. The staff has the needed skills to carry out the functions associated with external QA. The EQAP provides systematic opportunities for the professional development of its staff.
		1.2.2	The EQAP has established, maintains and enhances a robust pool of qualified external reviewers supported by necessary recruitment, onboarding, training and professionalization opportunities.

- 1.2.3 The EQAP has adequate physical, virtual and financial resources to fulfil its goals and carry out the activities that emerge from its mission statement and objectives. Its funding approach instils trust and sustainability in operations. It is equipped with the necessary technological resources to carry out efficiently its processes including a database of external reviewers, a respective platform for managing its evaluation procedures, etc.
- 1.3 Internal QA and
 Accountability: The EQAP has
 in place policies and
 mechanisms for its internal
 quality assurance that
 demonstrate a continuing
 effort to maintain and improve
 the quality and integrity of its
 activities.
- 1.3.1 The EQAP has a clear policy for its own internal and external quality assurance linked to organizational planning, funding and performance. Outcomes are evinced through robust accountability measures available to the TE community and the society it serves.
- 1.3.2 The EQAP has robust internal quality assurance mechanisms that enable it to review its own activities in order to respond to the changing nature of tertiary education, the effectiveness of its operations, and to maintain its relevance and contribution towards the achievement of its objectives.
- 1.3.3 The EQAP periodically conducts a self-review of its own activities, including consideration of its own effects on the system(s) it operates within and its over-riding values. The review is premised on reliable data collection and analysis to inform decision-making and trigger improvements.

				1.3.4	The EQAP's plan for internal and external evaluation of its policies and
					practices identifies and integrates its practices in reviewing diverse
					modalities of delivery (e.g. distance education provision, hybrid) and
					UNESCO ISCED levels 4-8, as applicable. For example, while assessing
					postgraduate programs, necessary dimensions, such as research
					capacity should form the core of evaluation, focused on links between
					research and learning through an integrated approach to external QA
					review.
				1.3.5	The EQAP is subject to external reviews at regular intervals, ideally not
					to exceed five years. Evidence of any required action(s) is (are)
					implemented and disclosed.
				1.3.6	Strong evidence exists of a well-established and robust quality culture,
					which drives enhancement, relevance of and trust in the EQAP. The
					evidence is present throughout all the functions of the EQAP, as per its
					mandate.
2	The EQAP's	2.1	The relationship between the	2.1.1	The EQAP recognizes that institutional and programmatic quality and
	framework for		EQAP and Tertiary Education		quality assurance are primarily the responsibility of the tertiary
	external review of		Providers (TEPs): The EQAP		education providers themselves and respects the specific feature of
	quality of TEPs		recognizes TEPs as having		each TEP.

	primary responsibility for quality and relevance and providing support in promoting trust and	2.1.2	The EQAP ensures that the core values of tertiary education - equitable access, accountability, academic freedom, institutional autonomy, and social responsibility - are respected and promoted.
	credibility.	2.1.3	The EQAP promotes development, appropriate implementation, and continuous enhancement of the TE IQA system in accordance with the understanding that the primary responsibility for assuring quality resides with the providers.
		2.1.4	The EQAP is mindful of the level of workload and related costs that its procedures will place on TEPs and strives to make the procedures as time and cost effective as possible.
		2.1.5	The EQAP provides tertiary education providers with clear guidance on the requirements for self-assessment and external review processes.
2.2	The EQAP's standards for external quality review: The standards value diversity of	2.2.1	The EQAP recognizes and values the diversity of providers and translates this institutional aspect into standards that take into account the TEP's identity and mission.
	provisions and promote trust, relevance, enhanced quality of	2.2.2	The standards adopted by the EQAP have been subject to reasonable consultation with stakeholders and are revised at regular intervals to ensure relevance to the needs of the system.

TE provisions, and thus promote a quality culture.	2.2.3	The standards explicitly address the areas of a TEP's activity that fall within the EQAP's scope, (e.g., governance and management, program design and approval, teaching and learning processes, student admission, progression and certification, research, and community engagement) and on the availability of necessary resources (e.g., finances, staff and learning resources).
	2.2.4	The standards take into account and provide for an effective internal follow-up on the outcomes of the external reviews.
	2.2.5	The EQAP has a clear policy that specifies how standards are to be applied and the types of evidence needed to demonstrate that they are met.
	2.2.6	The EQAP standards adequately address and promote academic integrity.
2.3 The EQAP's external review process: the external review framework has a clear set of procedures for each type of review.	2.3.1	The EQAP carries out an external review process that is driven by a publicly available and reliable methodology ensuring independence, trust, relevance to the existing context and credibility of its procedures. Where applicable, the EQAP should demonstrate its capacity to conduct reviews in both virtual and in-person modes supported by purpose-built methodology. This distinction should be clear to avoid any issues of misconduct.

- 2.3.2 The EQAP has published documents clearly articulating expectations from TEPs in the form of quality standards and procedures for each step/phase of the external review.
- 2.3.3 The external review process is carried out by a panel(s) of experts consistent with the characteristics of the provider/provision under review. Experts can provide input from various perspectives, including those of institutions, academics, students, employers or professional practitioners. Experts represent a balance of diversity, equity, and inclusion as appropriate for the mission of the EQAP.
- 2.3.4 The EQAP has clear specifications on the characteristics and selection of external reviewers, who must be supported by appropriate training and relevant materials such as guidelines/handbooks and manuals for evaluation.
- 2.3.5 External review procedures include effective and comprehensive mechanisms for the prevention of conflicts of interest and ensure that any judgment(s) resulting from external reviews are based on explicit and published criteria.
- 2.3.6 The EQAP's system has mechanisms in place that ensure each TEP or program is evaluated in a consistent way, even if the external panels, teams, or committees differ.

			2.3.7	The EQAP carries out the external review within a reasonable time- frame to ensure that information is current and updated.
			2.3.8	The EQAP ensures the tertiary education providers have an opportunity to correct any factual error that may appear in the external review report.
			2.3.9	The EQAP provides clear guidance to the providers in the application of each step within the external review procedure, the solicitation of assessment/feedback from the public, students, and other constituents, or the preparation for external review as necessary and appropriate.
	2.4	Regular Systemic Reviews: the EQAP conducts regular systemic/thematic reviews to inform its stakeholders and	2.4.1	Where applicable, the EQAP conducts regular systemic/thematic reviews within the domain it operates in and makes reports on trends and impacts publicly available for broader use by stakeholders.
		public at large on systemic issues/developments. and trends.	2.4.2	The EQAP prepares, and periodically disseminates, integrated, system-wide reports on the overall outcomes of QA processes, impacts on the TE system and its performance, and of any other relevant activities.
The EQAP's Review of TE Providers:	3.1	Evaluation : The evaluation conducted by external panel is	3.1.1	The evaluation criteria are clearly articulated and supported by a robust methodology.
Evaluation,		based on a clearly articulated	3.1.2	The evaluation criteria and methodology are consistently applied across all cases.

Decision Making and Appeals		and publicly available criteria and methodology.	3.1.3	The EQAP provides full and clear disclosure of its policies, procedures, criteria and methodology for evaluation and judgements of TE performance, made publicly available prior to its application.
	3.2	Decision-making: The EQAP has policies and procedures in place that ensure fair and independent decision-making on the review cases.	3.2.1	EQAP decisions take into consideration the outcomes of both the provider's internal review process and the external review panel while considering any other relevant information, provided this has been communicated to the provider.
			3.2.2	EQAP decisions are based on published standards and procedures and can be justified only with reference to those standards and procedures.
			3.2.3	The EQAP decision-making process is impartial, rigorous, and transparent. The approach to decision-making and actions for imposing recommendations for follow-up by TEPs are consistent throughout all procedures.
			3.2.4	The EQAP makes its decisions and/or review reports public. The content and extent of reporting accords with the cultural context and applicable legal and other requirements.
			3.2.5	The EQAP has mechanisms to facilitate a fair public understanding of the reasons supporting decisions taken.

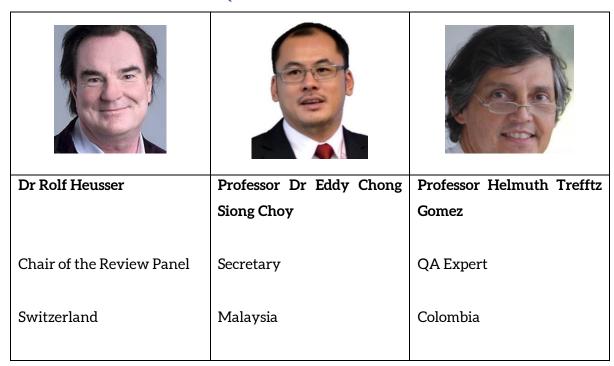
		3.3	3.3 Appeals and Complaints: The EQAP deploys clear policies and procedures for appeals and complaints.	3.3.1	The EQAP has procedures in place to deal in a consistent way with complaints about its procedures or operations.		
				3.3.2	The EQAP has clear, published procedures for handling appeals related to its external review and decision-making processes.		
			3.3.3	Appeals are conducted by an independent panel/commission not responsible for the original decision and has no conflicts of interest. Appeals need not necessarily be conducted outside the EQAP.			
4	Internationalization and External	4.1	Internationalization: The EQAP has a robust	4.1.1	The EQAP abides by an internationalization principle in its functions and operations as applicable and which accord with its mission.		
	Relations		internationalization strategy that leads to enhanced effectiveness and efficiency in its operations.	4.1.2	The EQAP is open to international developments in quality assurance and tertiary education at large and has mechanisms that enable it to learn about and analyze the main trends in the field, thus enhancing relevance.		
				4.1.3	The EQAP collaborates with other QA bodies internationally where possible in areas such as exchange of good practices, capacity building, review of decisions, joint projects, and/or staff exchanges.		
		4.2	External relations: the EQAP effectively promotes its collaborations with key players in national, regional,	4.2.1	The EQAP appropriately coordinates and communicates with other national, regional international government and non-government organizations in the oversight of its provisions.		

			international contexts.	4.2.2	The EQAP's external relations, partnerships and collaborations promote its mission and successful implementation of its strategies.
5	Integrity, Disclosure and Transparency	5.1	Integrity: The EQAP operates with integrity and professionalism and adheres to ethical and professional standards.	5.1.1	The EQAP has a clear policy and procedures in place to underpin integrity in its functions and manifests it openly and transparently. Integrity is integral to the culture of the organization and is consistently respected in all the modes of delivery of services (face-to-face; distance; hybrid; cross-border).
		5.2	Disclosure: The EQAP ensures disclosure at different levels of its activity in line with the culture within which operates.	5.2.1	The EQAP's policies and procedures on external evaluation of tertiary education providers and provisions underpin adequate disclosure of it reviews and related outcomes/decisions made, based on consideration of the local and regional cultures, while ensuring alignment with international best practice.
				5.2.2	The EQAP makes public its policies and decisions and disseminates reports on outcomes of its QA processes. The EQAP publicly discloses decisions about the EQAP resulting from any external review of its own performance.
		5.3	Transparency: The EQAP has robust systems in place to	5.3.1	The EQAP's policies and procedures on the external evaluation of tertiary education providers and provisions underpin the transparence principle in dealing with reviews and decision-making.

			ensure transparent and trustworthy operations.	5.3.2	The EQAP has a robust information management system, which supports transparent, efficient, data driven and reliable decision-making. The EQAP has a process for data collection and reporting about its review/accreditation activity for all types of modalities and reviews (e.g., online/distance education provisions, cross-border education, short programs) which are consistent and comply with national/governmental requirements.
6	Stakeholder role and engagement	6.1	Stakeholder role: The EQAP is clear in the expectations of each stakeholder group.	6.1.1	The EQAP clearly defines its internal and external stakeholders along with comprehensive statements of expectations and level of impact from each stakeholder group.
		6.2	Stakeholder engagement: The EQAP ensures meaningful and impactful stakeholder engagement in its functions.	6.2.1	The EQAP's policies ensure pro-active stakeholder engagement in matters related to standards, procedures, reviews, and decision-making. The EQAP, where applicable, should demonstrate an inclusive approach to stakeholder engagement, e.g., in its procedures in terms of ensuring gender and geographical balance, and other non-discriminatory policies.
				6.2.2	To ensure meaningful engagement, the EQAP has targeted induction, training and professionalization measures, which are consistently applied and regularly enhanced as needed.

ANNEX 2. COMPOSITION OF THE ISG REVIEW PANEL

INQAAHE ISG Review Panel



Report signed by the ISG Review Panel Date: 12 September 2025

ISG Project Coordinator



Mr Dewin Justiniano
INQAAHE ISG Project
Coordinator
Quality Assurance
Senior Specialist at
ADEK - 42 Abu Dhabi,
UAE
Honduras

ANNEX 3. SCHEDULE OF THE SITE VISIT

INQAAHE International Standards & Guidelines (ISGs) HEEACT's ISGs Review Site Visit Program-Agenda

Site Visit Dates:

Wednesday 23 July 2025 to Friday 25 July 2025

Venue:

HEEACT office – 7th Floor, National Academy for Educational Research (NAER), No. 179, Sec. 1, Heping E. Road, Da-an District, Taipei City 106, Taiwan (R.O.C)

	Day 1: Wednesday	y 23 July 2025
Time	Activities & Interview Sessions	Participants
8:20	Transportation from Hotel to HEEACT Office	ISG Review Panel
9:00-9:20	Preparatory Meeting Day 1	ISG Review Panel
9:20-9:30	Meet & Greet	ISG Review Panel HEEACT Executive Team
9:30-10:30	Session 1: Executive Team (in-person)	 Kuang-Chao Yu, Executive Director Chia-Yu Chang, Director of Office of Quality Assurance and Projects Jackson Chun-Chi Chih, Research Fellow, Chief of Evaluation and Training Division Monica Huei-Cih Tang, Senior Coordinator, Chief of Project Division Yi-Ting Hsu, Senior Coordinator, Chief of Project Division Chia-Pao Hsu, Assistant Research Fellow Arianna Fang-Yu Lin, Assistant Research Fellow Edward Cheng-I Wu, Coordinator of International Affairs
10:30-10:40	Break	ISG Review Panel
10:40-11:30	Session 2: HEEACT President, Board of Trustees and MOE representative (in-person)	 Dear-Tsai Lee, HEEACT President Hao Chen, Section Chief, Education Quality & Development Division, Department of Higher Education, Ministry of Education Chun-Yin Doris Chen, Distinguished Professor, Department of English, National Taiwan Normal University Caroline Li, CEO, World Vision Taiwan (industry representative) Sally Yi-Wen Fang, Coordinator of International Affairs (Interpreter)

	Day 1: Wednesday	y 23 July 2025
Time	Activities & Interview Sessions	Participants
11:30-12:10	Session 3: Representatives of Professional Associations (in-person)	Association of National Universities of Taiwan 1. Tsai-Yen Li, President, National Chengchi University Association of Private Universities and Colleges 1. Ming-Guo Her, President, Tatung University Association of Private Universities and Colleges of Technology 1. Tao-Ming Cheng, President, Chaoyang University of Technology
12:10-13:30	Lunch Break	ISG Review Panel
13:30-13:45	ISG Review Panel Internal Meeting	ISG Review Panel
13:45-14:45	Session 4: HEI Representatives – Institutional Level (in-person)	 Chin-Peng Chu, Vice President and EU Jean Monnet Chair, National Dong Hwa University Wei-Jung Chen, President, National Ilan University Shaw-Ren Lin, Vice President, Taipei National University of the Arts
14:45-15:00	Break	ISG Review Panel
15:00-16:00	Session 5: HEIs Representatives – Program Level and Self-Accreditation Level (in-person)	 HEIs evaluated by HEEACT Ching-Yi Wu, Associate Dean and Distinguished Professor, College of Medicine, Chang Gung University Guang-Shiash Hu, Professor, Department of Journalism, Shih Hsin University Sheng-Ju Chan, Vice President, National Chung Cheng University
16:00-16:15	Break	ISG Review Panel

Day 1: Wednesday 23 July 2025			
Time	Activities & Interview Sessions	Participants	
16:15-17:15	Session 6:	National Institute for Academic Degrees and	
	International Partners (online)	Quality Enhancement of Higher Education (NIAD- QE)	
		Ayaka Noda, Professor, Research Department Japan University Accreditation Association (JUAA)	
		Kazuyo Hara, Director of the Evaluation and Research Department	
		International Center of Excellence in Tourism and Hospitality Education	
		1. Craig Thompson, Chief Executive Officer	
		Malaysian Qualifications Agency (MQA)	
		Fairul Nahar bin Baharudin, Senior Assistant Director, International Division	
		2. Muhammad Hasfarizal Kamaludin, Head of Public and International Affairs	
17:15-17:30	ISG Review Panel Internal Meeting	ISG Review Panel	
End of Day 1			

Day 2: Thursday 24 July 2025			
Time	Activities & Interview Sessions	Participants	
9:10	Transportation from Hotel to HEEACT Office	ISG Review Panel	
9:45-10:00	Preparatory Meeting Day 2	ISG Review Panel	
10:00-11:00	Session 7: Evaluators/Reviewers – Institutional/Program Level (in-person)	 Representatives of the Institutional Level Chia-Ying Ma, Professor, Department of Accounting, Soochow University Chi-Chung Chou, Vice President and Dean of Office of International Affairs, National Chung- Hsing University 	
		Representative of the Institutional Level and Program Level 1. Shang-Pao Yeh, Professor, Department of Hospitality and M.I.C.E. Marketing Management, National Kaohsiung University	
11:00-11:10	Break	ISG Review Panel	

	Day 2: Thursday	y 24 July 2025
Time	Activities & Interview Sessions	Participants
11:10-12:00	Session 8: Recognition Committee Members – Institutional/Program Level (in-person)	Representatives of the Institutional Level 1. Shyan-Jer Lee, Professor, Department of Applied Chemistry, National Pingtung University 2. Kun-Liang Chuang, Professor, Department of Foreign Languages and Literature, Feng Chia University Representative of the Program Level 1. Chyan-Long Jan, President, Soochow University
12:00-12:10	Break	ISG Review Panel
12:10-12:30	Office Tour	
12:30-13:30	Lunch Break	ISG Review Panel
13:30-14:00	ISG Review Panel Internal Meeting	ISG Review Panel
14:00-15:00	Session 9: Student Representatives (in-person)	 Edward Hung-Cheng Su, Doctoral Student, Department of Education, National Chengchi University (student observer) Su-Ching Lai, Doctoral Student, Institute of Educational Administration and Evaluation, University of Taipei (student observer) Thou-Chun Lim, Master's Student, Graduate Institute of Arts and Humanities Education,
45.00 4545		Taipei National University of the Arts 4. Tzu-Jung Huang, Bachelor's Student, Department of Special Education, National Changhua University of Education
15:00-15:15	Break	ISG Review Panel
15:15-15:45	Demonstration on HEEACT's Accreditation System	 Jia-Jun Ho, Coordinator Hsiu-Hui Wang, Coordinator Edward Cheng-I Wu, Coordinator of International Affairs
15:45-16:45	Session 10: HEEACT Staff Members (in-person)	 Hsiu-Hui Wang, Coordinator (Institutional and program accreditation) Ya-Huei Lin, Coordinator (Institutional and program accreditation) Miko Chia-Yi Lin, Coordinator (Self-accreditation) Shin-Yu Hou, Coordinator (Human resources) Monica Huei-Cih Tang, Senior Coordinator, Chief of Project Division (General affairs) Edward Cheng-I Wu, Coordinator of International Affairs
16:45-17:00	ISG Review Panel Internal Meeting	ISG Review Panel

Day 3: Friday 25 July 2025			
Time	Activities & Interview Sessions	Participants	
9:20	Transportation from Hotel to HEEACT Office	ISG Review Panel	
9:30-10:00	Preparatory Meeting Day 3	ISG Review Panel	
10:00-11:00	Session 11: HEEACT's National Partners (in-person)	 Taiwan Assessment and Evaluation Association (TWAEA) 1. Cary Y.L. Chou, Assistant Secretary-General 2. Veronica Huang, Manager Institute of Engineering Education Taiwan (IEET) 1. Mandy Liu, Office Director & Deputy Executive Director of Accreditation Council 	
		Accreditation Council for Chinese Business Education (ACCBE), Chinese Management Association (CMA) 1. Sophia Ho, Chief Executive Officer	
11:00-12:00	ISG Preparations to Deliver the Oral Exit Report	ISG Review Panel	
12:00-13:30	Lunch Break	ISG Review Panel	
13:30-15:00	ISG Preparations to Deliver the Oral Exit Report	ISG Review Panel	
15:00-16:00	Oral Exit Report (in-person)	ISG Review Panel HEEACT Executive Team	
16:00 Onwards	Transportation to the Hotel	ISG Review Panel	
18:30-20:30	Welcome dinner		
End of Day 3			

