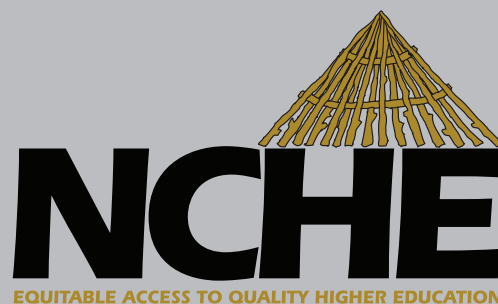




INSTITUTE OF
CHARTERED
ACCOUNTANTS
OF NAMIBIA



INTEGRATED ACCREDITATION MANUAL FOR NEW AND CONTINUED ACCREDITATION APPLICATIONS

JUNE 2017

LIST OF ACCRONYMS

CM 1	Form CM1: Certificate of Incorporation, as per Companies Act of Namibia
CTA	Certificate in Theory of Accounting
DoE	Department of Education
HEQC	Higher Education Quality Committee
HOD	Head of Department
ICAN	Institute of Chartered Accountants of Namibia
IRBA	Independent Regulatory Board for Auditors
NADEOSA	National Association of Distance Education Organizations of South Africa
NCHE	National Council for Higher Education
NQA	Namibia Qualification Authority
NQF	National Qualification Framework of Namibia
PAAB	Public Accountants and Auditors Board
SAICA	South African Institute of Chartered Accountants of Namibia
SAQA	South African Qualification Authority

Version Control Sheet

Version number	Date finalised	Description of changes	Updated by
Version 1	Approved by EDCO March 2006	Redraft entire document	Mandi Olivier, Elmarie Sadler & ARC
Version 2	Approved by EDCO June 2007	Streamlining of criteria and reworking type of evidence to be provided for annual self-evaluation reports	Jeff Rowlands, Mandi Olivier
Version 3	Approved by EDCO June 2008	Amended criteria: 3.2.1, 6.1.3, 6.1.4, 6.3.1, 8, 9, 9.2	Jeff Rowlands, Mandi Olivier
Version 4	Approved by ARC 25 February 2009	Amended criterion: 3.2.6	Jeff Rowlands, Mandi Olivier
Version 5	Approved by ARC 7 December 2010 Approved by IPD 8 February 2011	New applications for accreditation Competency Framework New criterion 10 Miscellaneous minor changes	Jeff Rowlands, Mandi Olivier
Version 6	Approved by ARC 11 May 2011 Approved by IPD 16 May 2011	6.3.1 Throughputs 7.1.1 Transformation learners	Jeff Rowlands, Mandi Olivier
Version 7	Approved by ARC 12 March 2013 Approved by IPD 18 March 2013	Minor editorial changes Monitoring cycle +3.1.3 (academic leadership) -4.1.2 (balance of knowledge and skill) and 4.2.3 (sufficient education breadth) 5.1.3 (assessment CTA) 6.3.1 (throughputs self-evaluation evidence)	Jeff Rowlands, Mandi Olivier
Version 1 Namibia	Approved by Treco 03 November 2015 Approved by ICAN Council 11 November 2015	Localisation of references Where applicable additional Namibian criteria have been added to cater for Namibian legislation.	Anca Fourie, Wilna Van Tonder
Version 2 Namibia		Combination of NCHE and ICAN criteria for dual accreditation	Anca Fourie NCHE Quality Assurance Team

INTRODUCTION

Background

Higher education in Namibia is governed by the Higher Education Act (Act 26 of 2003) and the Namibia Qualifications Authority Act (Act 29 of 1996). The Higher Education Act (2003) gives the National Council for Higher Education (NCHE) its mandate to operate at a national level and to, among other things, promote: the establishment of a coordinated higher education system; access for students to higher education institutions and quality assurance in higher education.

The Namibia Qualifications Authority Act (1996) mandates the Namibia Qualifications Authority (NQA) to administer the National Qualifications Framework (NQF) – a system that provides up-to-date information about all relevant and legal qualifications in Namibia. The NQF spans all certification ranging from those awards offered at school to those offered at higher education institutions.

The mandate and approach of NCHE to quality assurance is laid out in the Quality Assurance System for Higher Education in Namibia (December 2009). The System further stipulates that NCHE will perform its accreditation duties with due recognition of the responsibilities of other stakeholders. For professional programmes, the requirements of other statutory bodies, regulating such professions must also be met before the programme can be offered.

The Institute of Chartered Accounts of Namibia (ICAN) is a professional accounting organisation in Namibia established by the Public Accountants and Auditors Act, Act 51 of 1951 (as amended by Act No. 10 of 1994: Public Accountants' and Auditors' Amendment Act, 1994) has as objects, *inter alia*, to co-operate with those education institutions which provide education and training for persons wishing to qualify as Chartered Accountants, to prescribe the education and training assessment requirements to be obtained by any person wishing to become a Chartered Accountant and to prescribe the degrees, diplomas, and other qualifications to be obtained by any person wishing to become a Chartered Accountant.

Against the above background, NCHE and ICAN have entered into a Memorandum of Understanding to, among others, implement joint academic programme accreditation. This manual presents consolidated accreditation criteria that integrate the ICAN and the Quality Assurance System for Higher Education in Namibia with an aim to provide guidance on how to implement joint academic programme accreditation. The Southern African Institute of Chartered Accountants (SAICA) criteria have been used to benchmark the Namibian criteria taking into account Namibian legislative requirements.

The Integrated Accreditation Criteria

The integrated accreditation criteria are sub-divided into institutional, internal quality assurance; and academic criteria. The educational provider will prepare documentation according to institutional, combined and academic criteria and the sub parts should be included in separate files.

The accreditation criteria are designed to assist educational providers to identify their existing quality policies and processes and benchmark them against international and local criteria. It builds capacity to formalise these processes, identify weaknesses and gaps and rectify these to develop a comprehensive and functioning Quality Management System for each accredited education programme provided by the institution.

These accreditation criteria are applicable to all academic programmes offered by public and private higher education providers. The providers may offer the programme on a fulltime or distance learning basis (referred to as the mode of delivery).

Criteria marked with an ‘*’ are only applicable to programmes offered through a distance learning mode.

Accreditation of Programmes

Accreditation of programmes is performed by ICAN and NCHE with the assistance of independent subject and quality assurance experts. Subcontracting of SAICA may be required from time to time to assist with the accreditation process.

The following principles underpin accreditation of programmes:

- Accreditation is of specific programmes and not of the provider.
- The undergraduate and postgraduate programmes are **separately** accredited.
- Where only the undergraduate programme is accredited, programmes are required by ICAN to have a formal articulation agreement with an accredited programme so that students can transfer to such an accredited programme. There are separate accreditation criteria that apply to those universities seeking accreditation for ONLY their undergraduate programme (refer to comments at the beginning of each criteria as well as to criterion 9).
- It is also possible for ICAN to accredit a provider for only the CTA programme. There are separate accreditation criteria that apply to those providers seeking accreditation for ONLY their CTA programme (refer criterion 10).
- Bridging programmes are separately accredited.
- Where a programme is offered on more than one location [campus] the programme is accredited as a whole [i.e. the programme is not separately accredited on each campus].

The accreditation criteria categories are as follows:

Accreditation Criteria	Categories	Page
Institutional Criteria		
1. Legal requirements	1.1 Formal academic environment	8
	1.2 NCHE Compliance	8
	1.3 NQA & DoE Compliance	9
	1.4 NQF Compliance	9
	1.5 NADEOSA Compliance	9

Accreditation Criteria	Categories	Page
2. Resources	2.1 Financial resources 2.2 Physical resources 2.3 Technological resources	10 11 13
3. The Accounting Department / School / Similar institution providing Higher Education Qualifications towards the Chartered Accountant Designation	3.1 Administrative resources 3.2 Staff (human resources)	15 18
4. Support	4.1 Academic support for students 4.2 Administrative Services	23 24
Combined Criteria		
5. Internal Quality Assurance	5.1 Internal quality Assurance	25
Academic Criteria		
6. The Accounting Department	6.1 Management resources	27
7. The Educational Programme	7.1 Programme research, design and development 7.2 Course content 7.3 Teaching and learning methods 7.4 Programme co-ordination 7.5 Programme evaluation	30 32 34 36 37
8. Assessment	8.1 Assessment policies and procedures	38
9. Student support	9.1 Entry requirements for students 9.2 Retention and throughput of students	41 43
10. Transformation requirements towards equitable demographic targets	10.1 Students 10.2 Staff 10.3 The programme	45 46 46
11. Articulation of students to an accredited CTA or equivalent programme	11.1 Formal articulation agreement 11.2 Pass rates in the CTA programme	47 48
12. Alignment of the CTA programme to the undergraduate programme from which students are admitted	12.1 Alignment with undergraduate programme	49
13. The Academic Trainee Programme	13.1 Variety of experience 13.3 Performance evaluations 13.3 Selection	50 50 50

- only applicable to Higher Education Providers who have applied to be accepted to offer the Academic Trainee Programme

Assessment Scale

Judgement on the Quality of Themes/ Criteria

Individual Themes and Criteria's will be measured by making use of the following assessment scale:

1. Meets criteria	In our opinion, the institution has substantially met the indicators within the criteria
2. Needs improvement	In our opinion, the institution has partially met the indicators within the criteria but requires improvement
3. Does not comply	In our opinion, the institution did not comply with the indicators specified within the criteria to an acceptable degree
4. Insufficient information	Additional information to be provided before a rating can be made as insufficient information was provided

Accreditation Recommendation

Accreditation recommendation will be measured by making use of the following assessment scale:

1. All themes are evaluated as good	Accredited
2. Most themes are evaluated as good and the others as satisfactory. No theme is evaluated as poor	Accredited, with conditions
3. One or more themes are evaluated as poor	Not accredited

MONITORING CYCLE

During the first five year cycle of academic programme all providers will be required to respond to all accreditation criteria in their self-evaluation reports.

APPLICATION FOR NEW ACCREDITATION

Applicants for new accreditation must respond to all accreditation criteria in their self-evaluation report.

NOTE: *At all times the person completing the self-evaluation report must bear in mind that responses should relate to EACH programme that is being accredited. Responses to criteria may apply to all programmes where this is appropriate. Separate responses should be provided for each programme where circumstances of the programmes differ.*

Accredited Programmes

A list of SAICA and ICAN accredited programmes is provided in Appendix 2. The list assist with the acknowledgement of the qualification at various Universities and to ensure the quality of the programmes has been accredited by making use of the same accreditation criteria.

INSTITUTIONAL CRITERIA

1. Legal requirements

The legal requirements included here refers to both Namibian and South African legislation.			
No	Ref	Description	Monitoring Visit evidence
1.1 Formal academic environment			
	IRBA Std 1a <i>PAAB Act Namibia Section 15.3 & 24 1(c) Annexure 4.1.2 Annexure 4.2.2</i>	The education provider may either be - a public entity or - a private provider – legal entity There must be a formal academic environment. Normally the programme would be a three year undergraduate and a one year Certificate in the Theory of Accounting (CTA) (or equivalent) (i.e. a minimum of 4 years in total) The programme may be a four year degree which incorporates the CTA The programme must include at least a three year degree	- Statement from registrar [signed] - Nature of provider [i.e. public or private] - Reference to applicable statute - Names of programmes leading to the CTA, name of CTA, name of bridging programmes [if any] and duration of each programme - Names and post titles of senior management of the institution [e.g. Vice Chancellor, Deputy Vice Chancellor(s), Registrar, Human Resources Director, Chief Financial Officer] - Proof of legal nature of institution- CM1 or equivalent - Sample of certificates issued to learners - Inspect proof of legal nature – CM 1 or equivalent - Inspect samples of certificates issued to students
1.2 NCHE compliance			
	NCHE	The education provider must, in terms of statutory requirements, established by law as a public institution or registered by NCHE and be authorised to confer degrees, diplomas or other qualifications	- Statement from registrar [signed] - Assurance that provider is established by law as a public institution or registered by NCHE - Assurance that provider is authorised to confer relevant degrees, diplomas and/or other qualifications - Statement from quality assurance director [signed] - Statement to include: - Date of last institutional review and of next institutional review - A summary of the last institutional review - Inspect the original legal establishment or NCHE registration certificate - Discussion with quality assurance director. Discussion to include, inter alia, last institutional review report.

NCHE-ICAN Integrated Accreditation Manual

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
			only insofar as it relates directly to the programmes under review and to the academic unit [accounting]	
1.3 NQA compliance				
SAQA DoE <i>NQA</i>		The education provider should demonstrate its commitment to the principles of quality in education by providing a documented Quality Management System	▪ Statement from registrar [signed] ○ Assurance that a detailed Quality Management System [QMS] is in place and implemented and is regularly reviewed and updated ○ Assurance that provider complies with the PQM [public provider] ○ Confirmation of registration status [private provider] ▪ QMS Policy and proof of implementation.	▪ Inspect evidence of a documented Quality Management System, duly implemented, covering the accreditation criteria ▪ Inspect evidence of policy relating to review and updating of QMS and implementation thereof ▪ Inspect evidence of compliance with PQM [public provider]
1.4 NQF compliance				
<i>NQF</i>		The education provider should confirm the status of the relevant qualifications as registered with the NQF	▪ Statement from registrar [signed] ○ Confirmation of the status on NQF of each relevant qualification	▪ Confirm registration on the NQF on the <i>NQA</i> website
1.5 NADEOSA compliance *				
* NADEOSA <i>No equivalent in Namibia</i> <i>N/a for Namibia</i>		The distance learning education provider must meet the requirements and minimum criteria for NADEOSA compliance	▪ Provide a copy of the NADEOSA certificate indicating compliance ▪ Statement from registrar [signed] ○ The period for which the NADEOSA certificate is valid ○ The date on which the next review will take place	▪ Inspect the original NADEOSA certificate

INSTITUTIONAL CRITERIA

2. Resources

Resources include financial, physical and technological resources. Human resources are dealt with at criterion 3. The **financial resources** must be adequate to ensure the continued existence of the programme, maintaining good quality education standards. The **physical and technological resources** must be appropriate for student numbers and aligned to the programme goals and objectives. These resources must be properly managed and maintained.

Criterion 2: Applications for new accreditation

- All criteria must be addressed fully.
- Physical resources [Criteria 2.2.1, 2.2.2, 2.2.3, 2.3.1] must be in place. In rare circumstances the applicant may provide assurance, acceptable to the Review Panel, of their availability.
- The applicant must provide assurance that the programme is financially sustainable.

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
2.1 Financial resources				
2.1.1		Going concern The education provider, and academic unit must be financially viable	▪ Provide a copy of the most recent annual financial statements of the provider ▪ Statement from chief financial officer [signed] Statement to include: ○ Comment on the ability of the institution to continue as a going concern ○ Confirmation of the adequacy of the budget allocated annually to the department of accounting / academic unit ○ Assurance that the institution is committed to the ongoing allocation of appropriate financial resources to the department of accounting / academic unit ○ Any other information pertinent to the evaluation of the financial viability of	▪ Meet with appropriate financial staff to discuss going concern with the objective of evaluating the financial future of the academic unit

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
2.1.2	IRBA Std 8a	Allocation of financial resources The education provider must have a budget showing the allocation of financial resources to: ▪ staff requirements, ▪ staff development, ▪ design and development of course material ▪ student support and ▪ research	▪ Statement from head of academic unit [HOD] Statement to include: ○ Clear indication of the adequacy [or otherwise] of financial resources in respect of each element identified in this criterion ○ Any other information pertinent to the evaluation of the financial viability of the department of accounting / academic unit ▪ Provide Comparison between Departmental budget vs actual	• Discuss budget setting procedures and attainment of budget vs. actual with HOD • Discuss the sufficiency of the departmental budget with respect to the factors set out in this criterion, with the HOD and staff of the academic unit
2.2 Physical resources				
2.2.1	HEQC Criterion 7 (i) IRBA Std 8e NCHE Criterion 23 : Physical Resources	Lecture, tutorial and study venues Suitable and sufficient lecture and tutorial venues must be available and appropriate to the mode of delivery. Suitable and sufficient venues for examinations and tests must be available There must be proper planning, allocation and maintenance of venues Sufficient study facilities depending on the needs of students must be available	▪ Statement from head of academic unit [HOD] Statement to include: ○ An indication of the suitability and adequacy [or otherwise] of lecture, tutorial, test / examination and study venues ○ Detail relating to unsuitable or inadequate venues ○ Any other information pertinent to the evaluation of the suitability and adequacy of venues ▪ Statement from registrar [signed] Statement to include: ○ Assurance that institution complies fully with Occupational Health and Safety legislation for each venue	▪ Physical verification of a sample of premises, selected randomly ▪ Confirmation of the suitability and sufficiency of venues for their intended purpose
2.2.2	IRBA Std 8b,e NCHE Criterion 23 : Physical resources	Staff facilities There must be adequate and sufficient venues and computer facilities for staff to work in, meet with students and to hold staff workshops	▪ Statement from head of academic unit [HOD] Statement to include: ○ An indication of the suitability and adequacy [or otherwise] of venues and computer facilities for staff ○ Detail relating to unsuitable or inadequate venues	▪ Physical verification of a sample of facilities, selected randomly ▪ Confirmation of the suitability of the venue for its intended purpose

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
2.2.3	HEQC Criterion 7 (iii), (iv), (v) IRBA Std 8c NCHE Criterion 23 : Physical resources	Library facilities Students (on site and off site) and staff should have access to an adequately resourced library The library should be properly managed and maintained It should also contain high quality and up to date resources and should provide on-line facilities Students should be required to acquire the skills necessary to use library facilities efficiently There should be an adequate budget allocated to the academic unit for acquisition of library resources and the academic unit should have direct involvement in acquisitions	- o Any other information pertinent to the evaluation of the suitability and adequacy of staff facilities ▪ Department to provide list of venues used for program and suitability of venues. ▪ Statement from chief librarian [signed] Statement to include: - o Assurance that each element of this criterion is met fully - o Detail relating to any element of this criterion which is not considered to be met fully - o Any other information pertinent to the evaluation of library facilities ▪ Statement from head of the academic unit [HOD] Statement to include: - o Assurance that each element of this criterion is met fully - o Detail relating to any element of this criterion which is not considered to be met fully - o Any other information pertinent to the evaluation of library facilities ▪ Head of Academic Unit provide requirement for students to use library and budget allocation of library	▪ Confirm professional appearance of library ▪ Discuss the provision of library resources to students of the programme with the librarian ▪ Discuss budget allocation and involvement of academic unit in acquisitions with librarian and head of unit ▪ Evidence of requirement that students are required to use the library
2.2.4 *		Distance students access to physical resources * Alternate arrangements should be made for distance learning students with regard to library facilities. All elements of criterion 2.2.3 [library facilities] apply These arrangements should include appropriate on-line access to library resources	▪ Statement from head of academic unit [HOD] Statement to include: - o A detailed description of how each of the elements of criterion 2.2.3 [library facilities] is addressed - o Any other information pertinent to the evaluation of library facilities ▪ Statement from librarian [signed] Statement to include: - o A detailed description of how each of the elements of criterion 2.2.3 [library	▪ Confirm the circulation of a list of relevant libraries to students ▪ Confirm student on-line access to library facilities ▪ Request evidence that students are required to use library facilities ▪ Discuss the library facility policy and application thereof with the head of the academic unit and the librarian

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
2.3 Technological resources				
2.3.1	HEQC Criterion 7 (ii) IRBA Std 8d <i>NCHE Criterion 23 : Physical resources</i>	Computer facilities – Students Students should have access to adequately resourced computer facilities Computer facilities should have up to date hardware and software Equipment and facilities are well managed and maintained and secured against damage or theft Students are trained in the use of the computer equipment Students should have adequate access to the internet Monitoring of computer usage by students Achievement of a satisfactory level of computer literacy by students	- facilities] is addressed - Any other information pertinent to the evaluation of library facilities. - Statement from head of academic unit [HOD] Statement to include: - The institution wide ratio of students to computers [actual and targeted] - An evaluation of the <u>adequacy of access</u> to computers by students of the academic unit. Any less than optimal access should be detailed - An evaluation of the <u>adequacy of the hardware</u> available to students of the academic unit. Any less than optimal provision should be detailed - An evaluation of the <u>adequacy of the software</u> available to students of the academic unit. Any less than optimal provision should be detailed - An evaluation of students' access to the internet - Information on the assessment of students' computer literacy - Information related to arrangements, if any, for students to use their own computers - Procedures for the training of students [computer literacy] - Any other information pertinent to the evaluation of the computer facilities - Statement from IT Director [signed] Statement to include: - A description of the institutions replacement policy for computer hardware and software - An evaluation of the implementation of the policy for replacement of computer	- List of computer centres available to students - The number of personal computers and/or laptops in each centre - The number of students required to make use of these facilities - Software programmes and versions installed on computers - The replacement strategy for computer hardware and software - Physical verification of computer centres - Evaluate that computer facilities are: - Adequately resourced; - Computer facilities are reasonably up to date - Equipment and facilities are well managed and maintained against damage and theft - Meet with a group of students and confirm that they were trained in the use of computer equipment - Meet with the IT Centre administrator to confirm that policies and procedures in place for managing and maintaining IT equipment are adhered to

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
			hardware and software An evaluation of computer facilities available to students of the unit with particular reference to adequacy of number of computers and management and maintenance of facilities	Confirm whether the replacement strategy is being applied
2.3.2*		Distance students access to technological resources * Alternate arrangements should be made for distance learning students with regard to computer facilities. All elements of criterion 2.3.1 [technological resources] apply	- Statement from head of academic unit [HOD] Statement to include: - A list of all computer centres available to students - The number of personal computers and/or laptops in each centre - The ratio of students [of the academic unit] to available computers - An evaluation of the <u>adequacy of access</u> to computers by students of the academic unit. Any less than appropriate access should be detailed - An evaluation of the <u>adequacy of the hardware</u> available to students of the academic unit. Any less than appropriate provision should be detailed - An evaluation of the <u>adequacy of the software</u> available to students of the academic unit. Any less than appropriate provision should be detailed - Information on the assessment of students' computer literacy - Procedures for the training of students [computer literacy] - Information related to arrangements, if any, for students to use their own computers - Any other information pertinent to the evaluation of computer facilities	- Confirm the circulation of a list of relevant computer centres to students - Physical verification of at least two computer centres, randomly selected - Software programmes and versions installed on computers - Discuss the availability and use of computer centres with the head of the academic unit

INSTITUTIONAL CRITERIA

3. The Accounting Department / School / Academy / Similar institution providing Higher Education Qualifications towards the Chartered Accountant Designation

The institution is properly and effectively managed and staffed. It also has effective administrative resources and services for providing information, managing the programme information systems, dealing with a diverse student population and ensuring the integrity of processes leading to the qualification obtained through the programme.

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
3.1 Administrative resources				
3.1.1	HEQC Criterion 1 (viii) and 5 (i) and 18 (ii)	Vision, mission and objectives The educational provider should demonstrate a clear sense of purpose and direction	▪ Mission and vision statement of the education institution [provider] ▪ Statement from head of academic unit [HOD] Statement to include: ○ A description of the goals and objectives of the academic unit and each programme ○ An evaluation of the extent to which the outcomes of the programmes meet the needs of the labour market	▪ Review the public presentation of the mission statement and other relevant public displays regarding the purpose of the provider ▪ Confirm the consistency of the goals and objectives of the academic unit and each programme with the institutional strategic direction and the goals of ICAN as they relate to the education of prospective Chartered Accountants
	NCHE Criterion 1, 2 & 4	<i>Institutional vision, mission and national or regional needs</i> The proposed programme's intended learning outcomes and goals are clearly formulated, and are in line with the institution's vision, mission and general strategic direction. The proposed programme's intended learning outcomes are linked to Namibia's national needs and goals (for example, as expressed in the Education and Training Sector Improvement Programme (ETSIP) within the context of Vision 2030), and/or regional needs		
		<i>Academic unit mission statement</i> The academic unit must have a clear and published mission statement that is appropriate to education for the chartered accountancy profession with the primary objective to educate the student at an advanced level in the theory and practice of accounting and related disciplines		
		The aims, objectives and goals of each programme should be documented and have emphasis on accounting education		

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
		Key objectives of all operating policies should be the promotion of the programme in the workplace, the promotion of student numbers and the promotion of student-centred learning to learn approaches		
3.1.2		Communication Enquiries, complaints and student queries are dealt with quickly, equitably and supportively within a structured administration system There should be student representation at the management level of the academic unit to ensure that student grievances and suggestions are heard and addressed	▪ Statement from head of academic unit [HOD] ○ A description or policy explaining the processes whereby enquiries, complaints and student queries are addressed ○ Evaluation of the effectiveness of these processes	▪ Confirm the implementation of procedures through discussion with staff [academic and administrative] and students ▪ Discussed the communication of enquiries, complaints and student grievances with class representatives or any other appropriate student forum
3.1.3	HEQC Criterion 8 (i) and (ii) NCHE Criterion 24-25: Support	Management Information Systems Management information systems that provide adequate and timeous information about students and their registrations must be in place. (a student database that can be disaggregated) Appropriate controls must be place to ensure the accuracy of this data Must provide information on non-active students to ensure proper monitoring of students throughout the learning process, this is especially critical for distance learning institutions Computer facilities - Administration The educational provider should have access to an electronic database that can as a minimum record the following information for each student: ▪ Full names ▪ ID Number	▪ Statement from head of academic unit [HOD] • Assurance that each element of this criterion is met. Non-adherence should be detailed • The policy and procedures for monitoring student status throughout the learning process • The extent to which the management information system [students] of the institution is used by the academic unit to monitor student status • A description of management information systems [students] established and maintained by the academic unit [i.e. a departmental MIS in addition to the university MIS] and the extent to which this system is used by the academic unit to monitor student status • Any other information pertinent to an evaluation of management information systems [students]	▪ Discuss with staff responsible for using the student database the adequacy of training and support provided ▪ Physical verification of the information available from the database for a randomly selected sample of five students ▪ Review records and evidence provided by the HOD to ensure that there is regular follow up of the in-active and at-risk students with appropriate follow up action being taken by the HOD where necessary ▪ Discuss with HOD the reliance placed by the unit on management information systems developed within the unit and/or on the institution

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
		▪ Gender ▪ Socio-Economic Status ▪ Equity ▪ Nationality / Residency Status ▪ Home Language ▪ Disabilities ▪ Geographical Area ▪ Contact Details ▪ Special Learning Needs ▪ Formative Assessment Results ▪ Summative Assessment Results ▪ Academic status: • Academically active • Academically non-active • Reasons for inactivity	▪ Statement from the director of management information systems [signed] Statement to include: • Assurance that there is access to an electronic database that can provide the information identified in this criterion for every student • Detail relating to information in this criterion which cannot be provided by the MIS	management information systems
3.1.4	HEQC Criterion 8 (iii) and 10 (iii) <i>No NAM equivalent</i>	Integrity of certification Processes need to be in place to ensure the integrity of certification processes for qualifications including: ▪ Processes for issuing certificates; ▪ Effective security measures to prevent fraud, illegal issuing of certificates	○ Statement from registrar ▪ Assurance that policies and procedures are in place which ensure the integrity all aspects of certification	▪ Discuss the certification process with the registrar. Assess whether policies in place are appropriate and are being consistently applied
3.1.5 *	HEQC Criterion 4 (vii) <i>No NAM equivalent</i>	Distance learning administrative resources * Sufficient administrative and technical staff are employed to handle the specialist task of registration, printing and dispatch of course material, management of assignments and recordkeeping for distance learning programmes	▪ Statement from registrar ○ Assurance that sufficient administrative and technical staff are employed for each of the functions identified in this criterion ▪ Statement from head of academic unit [HOD] ○ An evaluation of the adequacy of the services referred to in this criterion	▪ Review the adequacy of the administrative resources through discussion with relevant staff as well as selected students

Criterion 3.2 : Staff (human resources)

Applications for new accreditation

- All aspects of this criterion must be addressed fully.
- Staff must be in place [appointed]. In rare circumstances the applicant may provide assurance, acceptable to the Review Panel, that academic staff will be appointed.

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
3.2 Staff (human resources)				
3.2.1	HEQC Criterion 4 (iii) IRBA Std 7 NCHE Criterion 18(i) & 20: Qualification and experience	Staff recruitment and retention There are clear recruitment, selection and appointment policies and procedures to provide for the sufficient number of academic and support staff who have the necessary qualifications and expertise to teach and support the programme New staff are properly inducted An appropriate proportion of staff should be recruited as permanent staff to ensure continuity and stability The broader employment equity plan should be taken into cognisance when recruiting and developing suitable staff Some providers may have a policy related to ‘outside work’. Where such a policy is in place outside work should be of a nature which is relevant to the academic endeavour and should be of an extent which in no way affects the ability of the staff member to carry out academic responsibilities. In order for the programme to be effective and of quality, academics should be scholarly active. Scholarly activity may be widely defined but should include activities which	▪ Statement from the head of human resources unit ○ Assurance that policies are in place and implemented relating to: • Recruitment of permanent and non-permanent staff • Selection and appointment of staff • Termination [dismissal, retirement, etc.] ○ A description and evaluation of the outside work policy applicable to academic staff of the academic unit. ○ A description and evaluations of the scholarship expectations of academics of the academic unit. ○ Assurance that the employment equity plan of the institution is applied when recruiting staff for the academic unit ○ Any other information pertinent to an evaluation of staff recruitment for the academic unit ▪ Statement from head of academic unit [HOD] Statement to include: ○ Assurance that new staff are properly inducted into the institution and unit ○ Assurance that an appropriate proportion of staff are appointed to	▪ Review the staff induction agenda for the latest staff induction session. ▪ Meet with newly appointed staff to discuss the adequacy of the staff induction process ▪ Review the extent to which employment equity targets have been met through discussion with senior management of the unit

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
		ensure that academics are technically up to date with their disciplines. It is expected that academics should be scholarly active and technically up to date within their own disciplines and scholarly activity should therefore not only include formal research outputs. The nature of scholarly activity is not prescribed as it is recognised that different providers may place different emphases on aspects of scholarship	- permanent posts so as to ensure continuity and stability - A description of policy relating to employment equity and an evaluation of the application of this policy in the academic unit - Provide list of staff and date of employment.	
3.2.2	HEQC Criterion 4 (i), (ii) IRBA Std 7a <i>NCHE Criterion 21: Number of staff</i>	NOTE: Transformation of the staff complement of the academic unit is addressed in criterion 10.2.1 Sufficient number of suitably qualified staff There must be sufficient numbers (critical mass) of quality staff to support the objectives of the academic programme and to meet other responsibilities such as research, community engagement and personal development The staff: student ratio expressed in full time equivalents is suitable for the nature of the programme and number of enrolled students The ratio of fulltime: part time staff should be conducive to effective teaching, learning and research The ratio of permanent: contract staff should be appropriate to ensure continuity and stability No programme should be critically dependent on one individual. Future continuation of staff must be assured Staff turnover should be appropriate to ensure continuity and stability. Clear succession planning should be in place to ensure continuity and stability within the	- Statement from the head of academic unit [HOD] - The number of students in <u>each course</u> of the programme - The number of staff allocated to each course of the programme [use fractions where staff teach on more than one course and/or are part-time] - The number of academic staff who left the employ of the academic unit [by academic rank] during the year under review - The number of academic staff who were appointed to the academic unit [by academic rank] during the year under review - The number of vacant academic posts [by academic rank] in the academic unit at the end of the year under review [31 December] - The number of contract staff used for non-teaching activities such as marking, invigilation, etc. - Plans in place to ensure the seamless provision of the CTA [postgraduate] programme in the event of unavailability of staff allocated to this	- Consider whether the ratio of students to staff is adequate through discussion with management of the unit - Consider whether there are adequate permanent staff employed to ensure continuity and stability of staff within the department - Confirm the application of the succession strategy with senior staff

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
		programme and appropriate interaction between staff and students Specific plans should be in place to ensure the seamless delivery of the CTA [postgraduate] programme in the event of unavailability of staff allocated to this programme	programme [e.g. sickness, resignation] - o The number of academic trainees - o Any other information pertinent to an evaluation of the sufficiency of suitably qualified staff - o A description of the succession strategy / policy for the unit	
3.2.3	HEQC Criterion 3 (i), (iv) and 4 (iv) and 11 (i) IRBA Std 7c NCHE Criterion 17: Qualification and experience	Qualification and experience Staff should have suitable qualifications, experience and seniority to meet the objectives of the academic programme. (experience can be both in academia and practice) Where relevant and required by the programme academics should have sufficient research experience or should have access to contracted resources to advise students on the methods and approaches to research	▪ Provide a list of all existing academic staff providing as a minimum the following information: - o Name - o Academic rank - o Qualifications - o Basis of appointment: • Full-time • Part-time [indicate percentage of full-time post] • Contract • Other - o Number of years lecturing - o Non-academic experience - o Professional involvement - o Research output over last five years [summarised] ▪ Providers applying for NEW accreditation must also provide CVs of academic staff	▪ Consider whether the qualifications and experience of academic staff are suitable through discussion with management of the unit
3.2.4	HEQC Criterion 3 (ii) IRBA Std 7b NCHE Criterion 17: Qualification and experience	Allocation of staff Appropriate staff should be assigned to each specific course with regard to both qualification and experience Junior and part time staff should be appropriately supervised and monitored An appropriate balance between senior and junior staff should exist to ensure appropriate leadership	▪ Statement from head of academic unit [HOD] - o Assurance that each element of this criterion is met fully - o An evaluation of the allocation of staff in the unit with reference to all elements of this criterion - o Any other information pertinent to the evaluation of the allocation of staff	▪ Confirm with junior staff that they are appropriately supervised and monitored ▪ Enter into discussions with academic staff regarding the adequacy of staff assigned to each course particularly with regard to leadership at both course and discipline levels

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
3.2.5	HEQC Criterion 3 (iii) and 4 (ii) IRBA Std 7d, h <i>NCHE Criterion 22: Staff Development</i>	Staff development There must be a written staff development policy for academic and support staff which is adequately planned, funded and implemented Staff must remain technically and educationally up to date (currency of knowledge) Staff should acquire knowledge and experience in the development of learning materials, development of appropriate assessments and should have the ability to apply diverse ideas, styles and approaches to suit the target student group.	▪ Provide a copy of the staff development policy and an example of a staff development plan ▪ Statement from head of academic unit [HOD] Statement to include: ○ A description of how each element of this criterion is addressed ○ An evaluation of staff development in the unit with reference to each element of this criterion ○ Any other information pertinent to an evaluation of staff development ▪ Provide schedule of staff and management training of the unit.	▪ Review evidence of staff training and development and that this is being properly monitored ▪ Review a sample of teaching portfolios at random ▪ Discuss staff training with staff and management of the unit
		Staff should be given opportunities to upgrade their teaching and learning methods (i.e. using latest adult education philosophies) Management must monitor staff development taking place Staff should have interaction with external practicing professionals as part of professional development		
3.2.6	IRBA Std 7g <i>NCHE Criterion 14 (i) (ii): Assessment of Staff</i>	Staff evaluation An effective and formally documented performance management and appraisal system must be in place for all staff Staff must be evaluated on at least an annual basis Staff should be evaluated in the following competence areas: ▪ Assessment ▪ Teaching ▪ Research	▪ Provide the following: ○ The staff performance management policy, including details of how often staff are reviewed ○ Provide a copy of a staff performance evaluation form ▪ Statement from head of academic unit [HOD] Statement to include: ○ A description of staff performance management policy if not provided under separate cover [refer bullet 1 above]	▪ Enquire from staff and management of the unit whether staff performance management system is in place and that it is objective and that all areas detailed in this criterion are being evaluated

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
3.2.7	HEQC Criterion 4 (v) NCHE Criterion 21: Number of Staff	▪ Other scholarly activity (developing material, articles in magazines, contributions to textbooks) ▪ Professional involvement (e.g. ICAN, PAAB committees) ▪ Course or academic administration ▪ Contributions made to programmes and efforts to achieve strategic objectives of the department ▪ Contribution to community Workload Workloads of academic staff must be properly planned Workloads should include the following areas: ▪ Course design ▪ Preparation of course materials ▪ Devising and participating in assessment strategies ▪ Tutoring / teaching ▪ Supervision of tutors / markers ▪ Management of courses ▪ Monitoring the success of the course ▪ Scholarly activities ▪ Staff development ▪ Contact hours with students <i>(workloads for staff at distance learning institutions may be allocated differently from workloads for lecturers at full time universities)</i>	○ An evaluation of the implementation of the staff development policy which addresses every element of this criterion ○ Any other information pertinent to evaluation of staff development	▪ Enter into discussions with staff and management of the unit to obtain information on workload allocation and planning

INSTITUTIONAL CRITERIA

4. Support

The support includes the administrative support to students within the department and institution.

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
4.1 Academic Support for students				
4.1.1	HEQC Criterion 4 (vi) IRBA Std 8e <i>NCHE Criterion 23: Support</i>	Administrative support Efficient academic support services will be available to support the quality of academic outcomes and enhance student success in the proposed programme. This includes provision for – (i) academic support services to enhance the academic skills of students, where necessary. (ii) student counselling services. A sufficient number of tutors, counsellors, etc. should be available to provide support to students, where necessary. Support services should be in place at an administrative, secretarial and technical level Relevant support staff should be adequately qualified	▪ Provide a list of all support and administrative staff listing their name, position, highest qualification and key areas of responsibility ▪ Statement from head of academic unit [HOD] to include: ○ Evaluation of the adequacy of support staff ○ Any other information pertinent to an evaluation of administrative support ▪ Counselling Policy, etc.	▪ Observe the administrative and support services at the institution ▪ Discuss the adequacy of support staff with senior staff members ▪ Discuss the adequacy of student counselling services with students
4.1.2	HEQC Criterion 11 (ii), (iii), (iv), (v) IRBA Std 6 <i>NCHE Criterion 8: Student enrolment</i>	Academic development initiatives Academic development opportunities may be offered at programme and institutional level. Academic development is offered where necessary and is responsive to the needs of students and should include: • academic development programmes; • bridging programmes; and • financial support	▪ Provide information on academic support, bridging programmes and financial support and how such additional support is managed and evaluated ▪ Statement from head of academic unit [HOD] to include: ○ Evaluation of academic development initiatives and financial support	▪ Review academic support information distributed to students and third parties and assess the effectiveness of such programmes
		In particular, where flexible entry requirements		

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
		are offered, specific additional academic support programmes and structures must be developed and implemented Academic development includes interventions which address language skills, numeracy and cognitive skills and time management skills The effectiveness of academic development initiatives is regularly monitored and feedback is used for improvement		
4.1.3	HEQC Criterion 11 (iv) IRBA Std 6g NCHE Criterion 23 (ii): Support	Support services for individual students Academic development initiatives [Criterion 4.1.2] provides support for individual students. The support facilities for students should also include: ▪ Mentor programmes; ▪ Student counseling and advisory facilities; ▪ Aptitude assessment facilities; and ▪ Access to suitably qualified academic staff members on a continuous basis	▪ Provide information on the existing student support facilities and staff allocation ▪ Statement from head of academic unit [HOD] ○ Evaluation of support services for individual students	▪ Review academic support information distributed to students and third parties ▪ Review the allocation of staff resources to student support services ▪ Discuss with students whether student support is available and whether support from suitably qualified academics is adequate
4.2 Administrative Services				
4.2.1	NCHE Criterion 24: Programme administrative services	Programme administrative services will provide reliable information on – (i) aspects of the proposed programme such as venues, timetables, staff consultation times, etc. (i) on student records. NOTE: The institution should provide proof that the required facilities and support are likely to be in place in time.	▪ Provide the policies or describe system on record keeping ▪ Provide proposed programme, timetables, staff consultation times	▪ Enter into discussions with staff and management of the unit to obtain information on proposed programme and record keeping of students records

QUALITY ASSURANCE CRITERIA

5. Internal Quality Assurance

The education provider for an accredited CTA programme must monitor the quality of the CTA programme through Internal Quality Assurance policies and procedures of the institution and department.

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
5.1	HEQC Criterion 1 (vii) <i>NCHE Criterion 26 & 27: Internal quality assurance system</i>	Institutional The institution has a formal policy and associated procedures in place for the quality assurance of programmes that actively involve staff, students, and the professional field, where applicable. Formal mechanisms exist for: (i) the design and approval of programmes. The proposed programme has been approved by the relevant institutional structures. (ii) periodic programme reviews, the results of which feed back into the programme for improvement purposes, and monitoring. The reviews are linked to user surveys and impact studies, and include foreign expertise. Mechanisms are in place for the periodic review of the institution's quality assurance policies for programmes, their implementation, and feedback mechanisms Quality control procedures - programme There is a policy and process which ensures that the programme is regularly evaluated and re-designed when necessary. This process ensures the programme is continually and effectively re-designed, delivered, evaluated and improved Quality assurance procedures in respect of the	Institutional - Quality Assurance Management Policy - Curriculum Framework or Policy - Procedures for design and approval of programmes - Sample of user surveys used - Academic Workload Policy - Institution Year Book - Research Report Writing Guidelines, etc. Programme - Statement from head of the academic unit [HOD] - Statement should include: - Policies and processes for evaluation of the programme - A brief description of the most recent re-design of the programme - An evaluation of the effectiveness of the policy relating to programme evaluation - Provide a copy of the most recent programme review report	- Discuss process with HOD to assess whether the policies are properly implemented and operating effectively - Discuss the most recent programme review report with the HOD and staff of the academic unit

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
		programme should be formally documented and kept up to date		

ACADEMIC CRITERIA

6. The Accounting Department / School / Academy / Similar institution providing Higher Education Qualifications towards the Chartered Accountant Designation

Academic staff responsible for the programme is suitably qualified and have sufficient relevant experience and teaching competence and their assessment competence and research profile are adequate for the nature and level of the programme.

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
6.1 Management resources				
6.1.1	NCHE Criterion 3: Subject/discipline-specific requirements and programme level	The programme(s) Subject- or discipline-specific requirements and programme level The proposed programme's intended learning outcomes – (i) are comparable with subject- or discipline-specific requirements that generally apply nationally and internationally in the same subject or discipline and/or professional practice at the same level (for example, at the level of a bachelor's degree, undergraduate diploma, etc.). (ii) are aligned with recent developments in the subject or discipline and/or professional practice The need for the programme should be researched, documented and in keeping with professional, labour market, regional and national strategies. The requirements of professional bodies (ICAN) are taken into account. Programme outcomes would meet the needs of the labour market if the programme was accredited Conscious efforts are made to get the programme acknowledged in the workplace and improvement plans are put in place where	▪ Evidence for this element of criterion is only required from providers applying for new accreditation of a programme[s] ▪ Statement from head of academic unit [HOD] ○ A description of the goals and objectives of the academic unit and each programme ○ An evaluation of the extent to which the outcomes of the programmes meet the needs of the labour market	Inspect evidence of thorough research which supports the need for a new provider of the programme (New applications for accreditation only)

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
6.1.2	HEQC Criterion 4 (iii) <i>NCHE Criterion 14: Assessment of Staff</i>	necessary Departmental management Responsibilities and lines of accountability are clearly defined and allocated Regular evaluation of management takes place by staff (e.g. 360° feedback) Appropriate recruitment, selection and appointment of staff in management positions in the Accounting Department Adherence to the Namibian Labour Act The following responsibilities should be allocated to specific staff: ▪ Design of instruction and its currency; ▪ Delivery of effective instruction; ▪ Evaluation of the effectiveness of instruction; and ▪ Recommendations for the improvement of instruction and follow up in this regard	Provide the following: ▪ An organogram of the department which shows names, titles, responsibilities and reporting lines of all academic and support staff ▪ Statement from head of academic unit [HOD] Statement to include: ○ An evaluation of the effectiveness of the management structure of the department [NB effectiveness of structure not of individuals] ○ An assurance that responsibilities and lines of accountability are clearly defined and allocated ○ A description of how management is evaluated by staff and an evaluation of the effectiveness of this evaluation [e.g. 360° feedback] ○ An assurance that other responsibilities [refer last element of criterion 3.1.2] have been allocated to specific staff ○ Any other information relevant to the evaluation of departmental management ▪ A signed statement from the director of human resources attesting to adherence to the Namibian Labour Act	▪ Discuss with selected staff that: ○ Responsibilities and lines of accountability have been clearly defined and allocated; ○ Regular evaluation of management takes place by staff [e.g. 360° feedback]; ○ There are appropriate recruitment and selection procedures in place for new staff;
6.1.3	HEQC Criterion 4(iii) <i>NCHE Criterion 17 – 18: Qualifications and experience</i>	Academic leadership Suitable academic leadership for all specific competencies of the Competency Framework should be in place. Academic leadership lies at the heart of the accredited programme, is a responsibility shared by all academic staff but requires experienced and expert co-ordination. The position of academic leader for each of the core accounting disciplines is a matter which is central to the programme and is, therefore, a very important	Provide the following: ▪ The approach to allocation of responsibility for academic leadership ▪ Names and titles of academic staff who have responsibility for academic leadership or who co-ordinate academic leadership in a competency area ▪ The responsibilities related to academic leadership ▪ An evaluation of the effectiveness of academic leadership in each of the specific competency areas	▪ Discuss with selected staff ○ Responsibilities of academic leadership ○ The effectiveness of academic leadership for each specific competency area ○ The extent to which academic leadership is a shared responsibility

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
		This manual does not define academic leadership as this is a matter which is best left to academics in each of the accredited programmes. There are fundamental components of academic leadership which should be present in all accredited programmes. These include: - Planning and articulation of the approach to teaching, learning and assessment. - Ensuring that academic staff are technically competent and creating an environment which promotes technical expertise and provides opportunity to be technically up to date. - Quality control of all aspects of the discipline. - Implementation of the Competency Framework. - Mentoring of staff. - Benchmarking all aspects of the discipline. - Vertical co-ordination within the discipline. - Horizontal co-ordination with other disciplines. - Research and scholarship in the discipline.		

ACADEMIC CRITERIA

7. The Education Programme (B Comm (undergraduate) and / or CTA (postgraduate))

The programme covers:	
▪	Programme research, design and development – The programme is properly planned and designed
▪	Course content – The course content meets requirements and is consistent with the Competency Framework
▪	Teaching and learning methodologies – Teaching and learning methodologies are appropriate to the programme and to the needs of the student and are consistent with the Competency Framework
▪	Programme coordination – the programme is effectively coordinated in order to facilitate the attainment of its intended purposes and outcomes
▪	Programme evaluation – quality control procedures are in place to ensure the development of good quality material

Criterion 7 : Applications for new accreditation

- All aspects of this criterion must be addressed fully:
- Policies and procedures must be in place and documented where required.
- Course material must be fully developed.
- The teaching and learning model must be developed and documented.

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
7.1 Programme research, design and development				
7.1.1	HEQC Criterion 1 (ii), (iii) and 12 (ii) <i>NCHE Criterion 1, 2, 6(i): Curriculum</i>	Appropriate match of learning needs to student intake The nature of the student intake has been analysed with a view to adopting appropriate teaching and learning methods [teaching and learning methods are addressed in criterion 4.3.1] The programme as a whole [i.e. not individual courses] has been designed to match the learning needs of the student intake [e.g. standard programme / extended programme / 2 year CTA / etc.]	Statement from head of academic unit [HOD] Statement should include: ○ A description of the student intake and how the programme has been designed to match the student intake ○ An evaluation of the suitability of the programme design for the student intake (as described above) ○ Any other information pertinent to evaluation of this criterion Provide a schedule detailing the following: ○ Programme title ○ Duration of programme	▪ Discuss the suitability of programme design with management and staff of the unit

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
7.1.2	HEQC Criterion 1 (v) IRBA Std 6e <i>NCHE Criterion 6, 9: Curriculum & Programme Coordination</i>	Transfer out of CA programme Offer students the opportunity to transfer out of the CA programme into cognate programmes [own or other provider] Arrangements for transferring into other programmes of the academic unit should be clearly documented Arrangements with other departments and/or providers should be clearly documented	○ Total number of students enrolled for the programme by previously disadvantage or advantage population group and gender ■ Statement from head of the academic unit [HOD] Statement should include: ○ Information relating to transfer opportunities out of the CA programme ○ Information relating to students of the CA programme who do not gain admission to the CTA [or equivalent] ○ An evaluation of the opportunities available for students who do not complete the CA programme successfully	■ Enquire as to the successful move of any students across programmes or to other institutions
7.1.3	HEQC Criterion 1 (vi) <i>NCHE Criterion 5: Intended learning outcomes and the curriculum</i>	Programme is properly planned Modules and courses within the programme are properly planned with regard to content, level, credits, outcomes and delivery	■ Statement from head of the academic unit [HOD] Statement should include: ○ Information relating to how planning of modules and courses [both core and supportive] takes place with regard to content, level, outcomes and delivery ○ An evaluation of the effectiveness of planning of modules and courses	■ Review courses [core and supportive] for evidence of proper planning
7.1.4	HEQC Criterion 1 (ix) <i>NCHE Criterion 4 (i) (ii) & 6: Additional requirements for professional programmes & Curriculum</i>	Requirements of the CA profession Promote students' understanding of and preparation for the specific requirements of the Chartered Accountancy Profession	■ Statement from head of the academic unit [HOD] Statement should include: ○ Information on how the Chartered Accounting profession is promoted through the programme ○ An evaluation of the effectiveness of the promotion of the Chartered Accounting profession ■ Information brochure given to students relating to Chartered Accounting profession.	■ Inspect information provided to students relating to the Chartered Accounting profession. ■ Discuss with staff the manner and effectiveness of the promotion of students' understanding of the Chartered Accounting profession ■ Establish from students

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
7.2 Course content				
7.2.1		Clearly defined syllabus There is a clearly defined and documented syllabus for every course [core and supportive courses] in the programme. A written copy of the syllabus is provided to all students on the programme There is comprehensive delivery of the programme as defined by the documented syllabus	▪ Statement from head of the academic unit [HOD] Statement should include: ○ Assurance that there is a clearly defined and documented outcomes-based syllabus for (i) all core accounting courses (ii) all non-core accounting courses ○ Assurance that there is a clearly defined outcomes-based syllabus relating to ethics as prescribed by ICAN ○ Information relating to the manner in which outcomes-based syllabuses are provided to students for each course ▪ Provide syllabus of each subject included in the programmes. ▪ Provide the information distributed to students for each subject included in the programmes	▪ Review documents which detail syllabuses and which are provided to students ▪ Confirm distribution of syllabuses to all students
7.2.2		Competency Framework The Competency Framework provides opportunity to expose students to fields not directly related to the specific competencies. Programmes have flexibility in the extent and manner in which this is achieved. Maintain an appropriate balance of theoretical and practical knowledge and skills [accounting related and other]. There is sufficient discipline content and theoretical depth at the appropriate	○ Statement from head of the academic unit [HOD] Statement should include: ○ Information on how the integration of theoretical and practical knowledge takes place and how it is balanced and pitched at an appropriate level to serve its educational purposes [programme as a whole] ○ An evaluation of the integration of theoretical and practical knowledge and how it is balanced and pitched to serve	▪ Review policies and procedures relating to adherence to the Competency Framework ▪ Discuss the coverage of pervasive qualities and skills with academic staff and with students ▪ Review course documentation in order to verify coverage of

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
		level. This is informed by the competency framework. The specific competencies There should be policies and procedures in place to ensure the specific competencies and related knowledge reference lists are addressed in the courses of the programme The pervasive qualities and skills There should be policies and procedures in place to ensure that pervasive qualities and skills are addressed in the courses of the programme The particular pervasive qualities and skills which are addressed in the academic programme, and the level of proficiency to be achieved are not prescribed however providers are expected to address all those qualities and skills suitable for inclusion in the academic 32, section 7.2.2]	○ its educational purposes [programme as a whole] ○ Information on the manner in which education breadth is achieved in the programme. An evaluation of the education breadth achieved in the programme. Any other information pertinent to an evaluation of education breadth in the programme ○ Information relating to policies and procedures which ensure that the specific competencies in the Competency Framework are addressed in the syllabuses of courses of the programme. An evaluation of the extent to which the specific competencies are addressed in the syllabuses of course of the programme ○ Explain how each pervasive quality and skill is addressed in the academic programme. If a pervasive quality or skill is not addressed provide motivation for its exclusion ○ Explain the level of proficiency achieved for each pervasive quality and skill. Indicate if it is expected that particular pervasive qualities and skills will be further developed in the training programme ○ An evaluation of the extent to which pervasive qualities and skills and the level of proficiency achieved, are addressed in the academic programme ▪ Provide policy and procedures relating to adherence of Competency Framework	▪ Subject specialists to review co-ordination of course content for core
7.2.3	NCHE criteria 5: Intended learning	Coordination of course content between subjects Providers may structure the curriculum in any	▪ Statement from head of academic unit [HOD] Statement should include: ○ Information on the procedures to ensure	

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
	outcomes and the curriculum	way to address the pervasive qualities and skills and the specific competencies set out in the Competency Framework. Courses in the curriculum should be closely coordinated in order to be complementary and to achieve the overall objectives of the programme Syllabus overload can, however, occur if there is not adequate co-ordination and review of courses. Course content must therefore be coordinated to ensure that the courses are complementary, are presented coherently and appropriately cross-referenced Subjects being taught by departments outside of the Academic Unit should be rigorously reviewed to ensure that the level and content of the course is consistent with the Competency Framework	the effective co-ordination of course content and the coherence of courses in the curriculum - o A description of the policies and procedures implemented for reviewing courses taught outside the academic unit - o An evaluation of: - o The degree of co-ordination of course content - o The effectiveness of policies and procedures for reviewing courses taught outside the academic unit ▪ Provide course content for core courses ▪ Provide courses content taught outside the academic unit	courses ▪ Review courses taught outside the academic unit for consistency with ICAN standards
7.2.4		Integration of information technology There is appropriate integration of information technology into the courses of the curriculum as outlined in the Competency Framework	▪ Statement from head of academic unit [HOD] Statement should include: - o A description of how information technology is integrated into core accounting courses and other courses of the curriculum - o An evaluation of the effectiveness of the integration of information technology into each of the core accounting courses - o Any other information pertinent to the evaluation of this criterion ▪ Provide course content for core courses and integration of information technology	▪ Review course content / programme to evaluate integration of information technology ▪ Discuss with staff and students the integration of information technology into the core subjects
7.3 Teaching and learning methods				
7.3.1	HEQC Criterion 5 (ii), 12 (v) NCHE Criterion 7 (i)	Teaching and learning methods appropriate The competency based approach implicit in the Competency Framework informs not only the content of the curriculum and of individual	▪ Statement from head of the academic unit [HOD] Statement should include: - o A description of teaching methods	▪ Evaluate effectiveness and appropriateness of teaching and learning methods through

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
	– (iv): <i>Teaching and learning</i>	courses but also the approach to teaching and learning. The academic unit has mechanisms to ensure that teaching and learning methods cater for learning needs of the student intake [refer criterion 7.1.1] and are consistent with the competency based approach required by ICAN. The teaching and learning methods employed may be different depending on the mode of delivery (full-time vs. distance learning). Tutorials as teaching methodology should be available to students. There is an appropriate balance and mix of different teaching and learning methods for a diverse group of students.	employed including a description of the competency-based approach to teaching and learning ○ Information on the availability, timing and duration of tutorials ○ A description of how an appropriate balance and mix of different teaching and learning methods is effected ○ An evaluation of the teaching and learning methods employed in the unit ○ Any other information pertinent to evaluation of this criterion	discussion with management, staff, and students of the unit
7.3.2	HEQC Criterion 12 (ii) and (iii) IRBA Std 4b NCHE Criterion 7 (i) (iii), 11: Teaching and learning & Postgraduate programmes	Use of variety of appropriate teaching methods, encouraging lifelong learning The ability to be a life-long learner is vitally important in the demanding context in which a CA works. To this end educators are encouraged to use a broad range of teaching methods / formative assessment methods, which develop the attitudes and skills required for life-long learning, including the following: • Case studies and other means to simulate work situations. This will assist in, <i>inter alia</i>, developing practical application, research, problem solving and analytical skills; • Role playing; • Discussion of readings and videos; • Group tasks, that will assist in, <i>inter alia</i>, the development of team work and oral communication skills;	■ Statements from head of academic unit [HOD] ○ Statements should include: ○ Information on the development of life-long learning skills in the programme ○ Examples of methods used to promote the development of life-long learning skills ○ An evaluation of the effectiveness of methods used to develop life-long learning skills ○ Information on the <u>variety</u> of teaching and learning methods used ○ An evaluation of the <u>variety</u> of teaching and learning methods used (in relation to the unique student profile) ○ Any other information pertinent to the evaluation of this criterion ■ Provide course programmes with reference	■ Review course programmes to evaluate the development of life-long learning skills ■ Interview staff and students with a view of evaluating the emphasis placed on acquisition of life-long learning skills

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
		- Adapting instructional methods and materials to the ever-changing environment in which professional accountants work. This will assist in, <i>inter alia</i>, developing technical and practical application skills; - Pursuing a curriculum that encourages students to learn on their own. This will assist in, <i>inter alia</i>, developing technical research, problem solving and analytical skills as well as providing a life-long learning orientation; - Creative use of technology; - Encouraging students to be active participants in the learning process. This will assist in, <i>inter alia</i>, developing presentation skills; - Integrating knowledge and skills across topics and disciplines to address many-sided and complex situations typical of professional demands; - Emphasising problem-solving, which encourages identifying relevant information, making logical assessments and communicating clear conclusions; - The programme and individual courses should be designed so as to promote a commitment to life-long learning.	to the development of life-long learning skills	
7.3.3	HEQC Criterion 12 (i) IRBA Std 4c NCHE Criterion 15 (i): Information to students	Instructional policy The instructional policy embodied in criteria 7.3.1 and 7.3.2 should be formally documented. It should provide students with guidance on how the different components of the programme (e.g. subjects, courses and / or modules) contribute to the objectives of the programme	- Provide the instructional policy for the academic unit - Statement from head of the academic unit [HOD] Statement should include: - An explanation for not formally documenting the instructional policy if this is the case - Any other information pertinent to this criterion	
7.4 Programme co-ordination				

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
7.4.1	HEQC Criterion 10 (i) NCHE Criterion 9: Programme Coordination	An academic is identified as programme coordinator and operates within the framework of an agreed upon mandate and defined procedures and responsibilities. This includes responsibility for: - Ensuring the academic coherence and integrity of the programme; - Co-ordination of logistical and other issues (day to day delivery, quality management, resources, budgets);	- Statement from head of the academic unit [HOD] Statement should include: - A full description of the role of the programme coordinator. If this role is played by more than one individual provide detail of each individual's role. - Name(s) of programme coordinator(s) - An evaluation of the effectiveness of programme co-ordination in the academic unit - Any other information pertinent to an evaluation of this criterion	- Discuss the role of the programme coordinator with the relevant person - Discuss the programme coordinators performance with the person he/she reports to
7.5 Programme evaluation				
7.5.1	HEQC Criterion 12 (vi) NCHE Criterion 7 (iv): Teaching and learning	Quality control procedures – teaching methods – learning material There is a process and policy for developing and evaluating learning materials and ensuring the alignment with the programme goals The effectiveness of teaching and learning is seen to be the collective responsibility of all academic staff and is regularly monitored and the results used for improvement There must be regular written feedback from a representative sample of students on: - Lecturing staff - Learning material	- Provide an example of a document completed by students to evaluate the effectiveness of teaching and of learning material - Statement from head of academic unit [HOD] Statement should include: - Information on the monitoring of teaching and learning [including learning material] within the academic unit - An evaluation of the effectiveness of monitoring procedures relating to teaching and learning [including learning material] - Any other information pertinent to an evaluation of quality control procedures for teaching and learning material	- Review actual completed documents used to evaluate the delivery of teaching - Discuss the quality control procedures over teaching methods with key staff - Discuss the number of tuition hours and measurement with the HOD - Evaluate the effectiveness of student feedback on learning and teaching material with students
7.5.2	HEQC Criterion 18 (i)	Employer satisfaction There is a process in place to <i>assess</i>	- Statement from head of academic unit [HOD] Statement should include: - A description of measures adopted to	Discussion with HOD to ascertain the measures adopted to

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
	<i>No Namibian equivalent</i>	employer satisfaction with graduates of the programme. This process could take the form of: – employer surveys – alumni surveys – assessment of employability of graduates	ascertain the degree and nature of satisfaction [or lack thereof] with graduates of the programme ○ Any other information pertinent to an evaluation of this criterion	gauge employer satisfaction with graduates of the programme ▪ Discussion with employers to gauge employer satisfaction with graduates of the programme ▪ Discussion with recent alumni to gauge employer satisfaction with graduates of the programme

8. Assessment

Assessment covers:

- Assessment – examinations and other assessment techniques adequately measure achievement of the stated learning objectives
- Moderation – to review and monitor the assessment process
- Recognition of Prior Learning - a way of recognizing what individuals know and can do, before undertaking a task, job, or course of study. It may include testing, or various other techniques of assessment including compiling a profile or portfolio of learning and/or experience.
- Appeal procedures – to deal with students disputing the final outcome of the summative assessment
- Certification procedures – to confirm the transfer of learning, the achievement of competence and the integrity of certification

Criterion 8 : Applications for new accreditation

- All aspects of this criterion must be addressed fully.
- Specimen assessments [formative and summative], including detailed mark plans, must be provided for all courses in the programme.

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
8.1	Assessment			
8.1.1	HEQC Criterion 6 (i), 13 (i), (ii), (iii), (iv), 10 (iii) and 14	Assessment policies and procedures The programme has appropriate policies and procedures, which are clearly documented and presented to students for: ▪ Rigorous formative (developmental) assessment during the programme) and summative (final assessment at the end of the programme) assessment of students against competencies detailed in the Competency Framework; ▪ Assessment [formative and summative] of competencies and knowledge [knowledge reference lists]. The Part 1 examination does not cover competencies and knowledge comprehensively and ICAN relies, therefore, on comprehensive coverage in the undergraduate and CTA programmes; ▪ External moderation and examination of assessment by appropriately qualified	• Provide the following policies: ○ Assessment ○ Moderation ○ Moderation and external examination ○ Appeal ○ Language policy ▪ Statement from head of the academic unit [HOD] ○ Statement to include: ○ An evaluation of the policies identified above and their application ○ An evaluation of the comprehensiveness of assessment of competencies identified in the Competency Framework ○ A description of steps taken to ensure that academic staff are up to date with assessment practices and policies ○ Any other information pertinent to an evaluation of this criterion. ▪ Provide assessment guide for programme	• Review the Assessment Guide for the Programme incorporating: ○ Formative Assessment ○ Summative Assessment ○ Recognition of Prior Learning ▪ Review the appeal policy by, inter alia, discussion with students ▪ Review assessments for core and supportive subjects to assess the effectiveness and reliability of the assessment performed ▪ Copies of formative and summative assessments [question paper, solutions, mark plans] for core and supportive courses should be

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
		personnel, with relevant subject matter expertise; ▪ Clear and consistent guidelines for: ○ Marking and grading of results ○ Aggregation of marks and grades ○ Progression and final awards ○ Credit allocation and articulation ▪ Ensuring the completeness, validity and reliability of assessment practices; ▪ Secure and reliable recording of assessment results; ▪ Ensuring the security of the assessment system, especially in terms of the confidentiality of exam papers and other evaluation tools; ▪ Development of staff competence in evaluation; ▪ The development and implementation of an explicit, fair and effective appeals process, with clear indication of the rights and responsibilities of students where students dispute the final outcome of the programme; ▪ Where entrance examinations or similar procedures are used for recognition of prior learning these processes need to comply with assessment and moderation principles; and ▪ The language policy of the department dealing with assessment and moderation	▪ Copies of formative and summative assessments for the year under review	provided for the year under review ▪ Review the policy in place to ensure that appropriate staff are trained in assessment and moderation and enquire as to whether this is being implemented effectively
8.1.2	IRBA Std 5 a, b <i>NCHE criterion 13 (iv): Marking, assessment and moderation, security and certification</i>	Variety of assessment methods Institutions should make use of a variety of assessment methods that use measurement and evaluation methods that reflect the changing knowledge, skills and professional values required of professional accountants Assessment methods should complement teaching and learning which is consistent with	▪ Statement from head of academic unit [HOD] ○ Evaluation of the <u>variety</u> of assessment methods used ○ Assurance that each skill, quality and competency in the Competency Framework is evaluated ○ Any other information pertinent to an evaluation of this criterion	▪ Review the variety of evaluation methods used through discussion with staff and students

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
		the development of the pervasive qualities and skills and specific competencies identified in the Competency Framework. A continuous and appropriate assessment process must be adopted – through formative assessment activities, these should attempt to test: ▪ Pervasive qualities and skills ▪ Specific competencies		
8.1.3		Assessment – CTA Assessment in the CTA programme must include separate assessment for each of the core disciplines [accounting and external reporting, taxation, management decision making and control, financial management and auditing and assurance] ▪ The separate assessments for each core discipline may include an element of horizontal integration of other disciplines ▪ For the purposes of this criterion financial decision making and control and financial management may be considered to be a single core discipline ▪ Strategy, risk management and governance must be assessed through integration into assessments of core disciplines ▪ Students must pass each of the separate assessments for each of the core disciplines. Integrated assessment may be conducted in addition to the separate assessment of each core discipline.	▪ Statement from head of the academic unit ○ Assurance that all graduates of the programme [CTA] have passed separate assessments in each of the core accounting disciplines ▪ Copies of formative and summative assessments for the year under review. ▪ Copies of course records	▪ Inspect assessments ▪ Inspect course records

9. Student Support

Student Support covers:	
▪	Entry requirements which ensure that students with the potential to be successful in the programme enter the programme. Where lower entry requirements are applied, additional support is put in place for these students thereby widening access to programmes and promoting equity.
▪	Entry requirements must not result in excessive student numbers being admitted onto programmes, thereby compromising the good quality education offered by the Institution.
▪	Academic support, counseling and mentoring is provided for students, particularly where flexible entry requirements are offered.
▪	Student retention and throughput rates in the programme are monitored, especially in terms of previously disadvantage or advantage population group and gender equity, and remedial measures are taken where necessary.
<i>Applications for new accreditation</i>	
-	All aspects of this criterion must be addressed fully.
-	Entry requirements [9.1] must be developed and documented.
-	Academic development initiatives [9.2.1] must be developed and in place.
-	Support for individual students is in place.

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
9.1 Entry requirements for students				
9.1.1	HEQC Criterion 2 (i) and (ii) IRBA Std 6c and d <i>NCHE Criterion 8 (i) (ii): Student enrollment</i> <i>PAAB Namibia Section 24</i>	Entry requirements documentation Entry requirements are clearly defined and documented and are publicly available Initiate programmes that are designed to attract students who have the potential to successfully complete the programme	- Statement from head of academic unit [HOD] - Statement should include: - Details of how the entry requirements are publicly documented - Information about initiatives to attract students to the programme - Provide policies and procedure for enrolment of appropriate individuals	Consider the suitability of policies and procedures to ensure the enrolment of appropriate individuals, through discussion with staff, HOD and students
9.1.2	HEQC Criterion 2 (iv) IRBA Std 6a	Entry requirements into the Undergraduate programme Entry requirements would ordinarily include:	Details of minimum entry requirements to be provided for each programme including any bridging programmes / academic support programmes for students who do not meet	- Review entry requirements distributed to students and third parties - Discuss entry into bridging

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
	NCHE Criterion 8 (iv): Student enrolment	– A mathematics requirement – A first language requirement, with appropriate level of literacy to cope with the programme – Appropriate entry requirements to identify students who may not meet minimum entry requirements but show the potential to progress successfully with additional academic support and access to relevant academic staff – for flexible entry routes refer 6.1.4	■ minimum entrance requirements ■ Statement from head of academic unit [HOD] Statement should include: ○ Evaluation of entry requirements ■ Provide throughput rates for students admitted to bridging or support programme or programme	■ and academic support programmes with HOD ■ Discuss the success of students entering bridging or support programmes (and what steps are being taken to improve the success rate where necessary) ■ Provide throughput rates for students admitted to bridging / support programme
9.1.3	HEQC Criterion 2 (iv) and 9 (i) IRBA Std 6a NCHE Criterion 8 (iv): Student enrolment	Entry requirements into the CTA programme ■ Entry requirements should be such as to admit students who have a realistic chance of successfully completing the programme ■ Appropriate entry requirements to identify students who may not meet minimum entry requirements but show the potential to progress successfully with additional academic support [Providers of only the undergraduate programme should ignore this criterion]	■ Details of minimum entry requirements to be provided for each programme [CTA] including any bridging programmes / academic support programmes for students who do not meet minimum entrance requirements ■ Statement from head of academic unit [HOD] Statement should include: ○ Evaluation of entry requirements particularly relating to throughput rates on the programme	■ Review entry requirements distributed to students and third parties ■ Discuss the success rate of students in the CTA programme in relation to entry requirement for the programme ■ Discuss entry into bridging and academic support programmes with HOD ■ Discuss the success of students entering bridging or support programmes (and what steps are being taken to improve the success rate where necessary) ■ Provide throughput rates for students admitted to bridging / support programme
9.1.4	HEQC Criterion 2 (iii), (vi) IRBA Std 6b' NCHE Criterion 8 (iv): Student	Flexible entry routes – undergraduate programme and CTA Provision should be made for flexible entry routes and recognition of prior learning, through entrance examinations / similar initiatives	■ Details of flexible entry requirements to be provided as well as the additional support structures put in place to support these students ■ Statement from head of academic unit [HOD] Statement should include: ○ Evaluation of the effectiveness of flexible entry routes and of additional support	Review entry requirements distributed to students and third parties and assess whether these are effective

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
	<i>enrolment</i>	** refer criteria 9.2 below – WHERE FLEXIBLE ENTRY REQUIREMENTS ARE SET, THERE IS AN EXPECTATION FROM ICAN THAT ADDITIONAL SUPPORT STRUCTURES, STAFF AND PROGRAMMES ARE REQUIRED. [Providers of only the undergraduate programme should confine their response to the undergraduate programme]	structures to support students	
9.1.5	HEQC Criterion 2 (v) <i>NCHE Criterion 8 (iii): Student enrolment</i>	Student numbers The number of students selected for the programme should not exceed the capacity available for offering good quality education. (modes of delivery, staff complement and resources available should all be taken into account when an institution determines the maximum intake)	- Statement from head of academic unit [HOD] Statement should include: - Assurance that the number of students admitted to the programme does not exceed the capacity for offering good quality education - Any other information pertinent to evaluation of this criterion	Review the capacity to offer good quality education in the context of student numbers through discussion with HOD, staff and students
9.2 Retention and throughput of students				
9.2.1	HEQC Criterion 17 (i), (ii) <i>NCHE Criterion 29: Student retention and throughput</i>	Throughput Throughput rates will be monitored at the following levels by institution: - Bachelor of Accounting (Chartered Stream) - B Comm [CA programme only] - CTA - ITC - first timers Throughput rates will be analysed in terms of: - Overall passes; - Passes by previously disadvantage or advantage population group and gender (we strive to achieve equal % passes between the different groups identified – i.e. The profile of qualifying students should increasingly reflect that of students entering the system); and - Ability of provider to access and monitor throughput rates for the programme	- Provide relevant statistics in the required format - Statement from head of academic unit [HOD] Statement should include: - An explanation of statistics [only if necessary] - Evaluation of throughput rates at undergraduate level and at CTA level. - Comment on: - ITC throughput rates in comparison to CTA throughputs. - Policy with regard to CTA and ITC throughput rates [Providers of only the undergraduate programme must provide all statistics identified in this criterion. This implies that the provider must establish mechanisms for monitoring their	- Review updated statistics and ensure the information is available from the student database - Discuss throughput rates with management of unit

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
		it is acceptable that pass rates at CTA level for students on a distance learning programme may be lower than pass rates for students on full time / residential programme. The Part I examination is a standard setting examination and is one measure of the quality of the education programme [refer Document ARP 1 section D 4]. The quality and standards of the undergraduate and postgraduate programmes should result in the following minimum average [3 year moving average] pass rates for first timers in the ITC: Distance programmes : 70% Full Time programmes : 70% There should be no difference in pass rates for distance learning graduates at the ITC exam level as all students who pass the CTA exam should have a reasonable chance of passing the ITC given the nature of the ITC. Admission criteria, quality of programmes, throughput rates and entry requirements into the CTA programme all contribute to the pass rate of first timers in the ITC.	graduates' pass rates in the CTA programmes to which they transfer and the ITC]	

10. Transformation requirements towards equitable demographic targets

The education provider is able to show that it has initiatives in place to transform the composition of the students on the programme as well as show that it is contributing both in terms of numbers of students and % pass rates for students from previously disadvantaged groups. In addition the education provider must show that it is making effort to change the demographic profile of academic staff.

Criterion 10: Applications for new accreditation

- All aspects of this criterion must be addressed fully.
- Documented plans must be provided for all aspects of this criterion.

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
10.1 Students				
10.1.1	HEQC Criterion 2 (iii)	The objective of this criterion is to ensure that: - the composition of the student body of the programme is demographically representative of the country and - that pass rates (throughput) for black students are equivalent to those of white students This should be demonstrated by the education provider by: - ensuring there are equity targets in place; - ensuring that there is a plan in place to meet these equity target and that progress is being made against the plan; and - providing evidence that positive progress is being made towards the stated objectives within the first five year monitoring cycle.	▪ Provide the following information: ○ Equity targets set by the academic unit for the programme for the next five years ○ Actual progress made (numbers of students and equality of pass rates between previously disadvantaged or advantage population groups) on achievement of equity targets against the plan ▪ Provide the following data for the current year and previous four years: • Numbers of students by previously disadvantaged or advantage population group for each core course (accounting, tax, MAF and auditing) in the programme; • Pass rates by previously disadvantaged or advantage population group for each core course in the programme ▪ Statement from head of academic unit [HOD] Statement to include: ○ Details of plans in place to meet equity targets at each programme level ○ Evaluation of: • Composition of the student body in comparison to demographics of the country • Pass rates of previously disadvantaged	▪ Review information from the student database in terms of demographics, home language and other relevant criteria and compare it to the equity targets set / planned ▪ Review equity targets set and plans put in place to meet these equity targets and determine if progress is being made against the plan

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
10.2 Staff (human resources)				
10.2.1		The academic unit should have a strategy in place for the transformation of its academic staff complement and the retention of local academic staff from previously disadvantaged population groups.	- students in comparison to pass rates of previously advantage students - Details of remedial action taken where pass rates %'s between previously disadvantage or advantage population group groups are not in line	
10.3 The Programme				
10.3.1	HEQC Criterion 2 (vi) IRBA Std 6f	- Mechanisms are in place to recruit, assess and select students from disadvantaged education backgrounds - Initiatives are in place for students from previously disadvantaged backgrounds to assist them in passing at all levels - Mechanisms are in place to identify academic barriers to success experienced by students from disadvantaged backgrounds and to respond to these barriers - Promote fair and equal access for all into programmes - Develop bridging programmes and financial support opportunities	- Statement from head of academic unit [HOD] Statement should include: - Information relating to each of the elements of this criterion - Evaluation of progress achieved with respect to each of the elements of this criterion - Any other information pertinent to evaluation of this criterion	- Confirm that mechanisms are in place to recruit, assess and select students from disadvantaged education backgrounds - Evaluate progress made by discussion with management of the unit

11. Articulation of students to an accredited CTA or equivalent programme
(Applicable to education providers of the undergraduate programme only)

The education provider for an accredited undergraduate programme is able to ensure that graduates of the programme will be admitted to an accredited CTA, or equivalent programme

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
11.1 Formal articulation agreement				
11.1	ICAN Council	Formal articulation agreement ▪ Graduates of the accredited undergraduate programme should be admitted to an accredited CTA programme of at least one university. Admission of graduates to an accredited CTA programme should be supported by a formal articulation agreement. ▪ The formal articulation agreement is between the university seeking accreditation of the undergraduate programme and a university accredited to provide both the undergraduate and postgraduate [CTA] programmes. The agreement should stipulate: – that graduates of the accredited undergraduate programme will be admitted to the accredited postgraduate programme [CTA] – the period covered by the agreement. The period should be no longer than three (3) years whereafter the agreement must be renewed – the year in which the agreement came/is to come into effect [the first year that graduates were/are to be admitted into the CTA programme] – any performance requirements in addition to successful completion of the undergraduate programme, for admission to the CTA ▪ There must be at least one formal articulation	▪ Copy of articulation agreement(s) ▪ Statement from the head of academic unit [HOD] ○ Details relating to admission of graduates of the programme to accredited CTA programmes which are <u>not</u> subject to formal articulation agreements ○ Assurance that the undergraduate programme articulates appropriately [syllabus, assessment, standard] with the accredited CTA programmes of universities with which there are formal articulation agreements ○ Details of the performance of graduates of the programme in the accredited CTA programme with which there are formal articulation agreements [pass rates – first timers and repeats] ○ Evaluation of the performance of graduates of the programme in the accredited CTA programme with which there are formal articulation agreements [pass rates – first timers and repeats] ○ Evaluation of the performance requirements in addition to successful completion of the undergraduate programme for admission to the accredited CTA programme of the provider(s) with which there are formal articulation agreements ○ Any other information which is pertinent	▪ Discuss all aspects of the formal articulation agreement(s) ▪ Discuss the performance of candidates of the undergraduate programme in the accredited CTA programme of the provider with which there is formal articulation ▪ Meet with representative(s) of the CTA programme being accredited, in order to assess the articulation of the programmes with respect to syllabus content and assessment standard ▪ Meet with graduates of the programme who have been admitted to the accredited CTA programme of providers, with which there is formal articulation, in order to assess the articulation of the programmes with respect to syllabus content and assessment standard

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
		- agreement in place - Articulation agreements must be written and signed by appropriate representatives of both parties to the agreement. - The undergraduate accredited university should satisfy itself that the undergraduate programme articulates appropriately with the CTA programme with which there is a formal articulation agreement, with regard to syllabus content and standard of assessment of the core courses [financial accounting, auditing, taxation, management accounting and financial management]	to an evaluation of this criterion.	
11.2 Pass rates in the CTA programme				
11.2	<i>ICAN TRECO</i>	Pass rates in the CTA programme There should be a pass rate for graduates of the accredited undergraduate programme in the CTA programme to which they are admitted through the formal articulation agreement(s) which is at least equivalent to pass rates of other students of the CTA programme. Pass rates are for first time participants in the CTA programme and is a moving average over three (3) years.	Statistics of CTA pass rates are required. [Refer to criterion 9.2.1 where this and other statistics are required]	

12. Alignment of the CTA programme to the undergraduate programme from which students are admitted
(Applicable to education providers of the CTA programme only)

The education provider for an accredited CTA programme must design the CTA programme to link effectively with the undergraduate programme from which students transfer	
<i>Applications for new accreditation</i>	
-	All aspects of this criterion must be addressed fully.
-	Applicants must provide the results of an investigation to show which undergraduate programmes prospective students on the CTA programme are likely to transfer from.

--	--

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
12.1 Alignment with undergraduate programme				
		The education provider must ensure that the CTA programme is designed so as to link effectively with the undergraduate programme from which students on the CTA programme transfer. This linkage can be achieved in two ways: ▪ by identifying the undergraduate programme from which most students transfer and designing the CTA programme to link with this undergraduate programme ▪ where students on the CTA programme have graduated from a number of undergraduate programmes, by introducing initiatives to respond to individual challenges related to linkage	▪ Statement from the head of the academic unit Statement should include: ○ An indication of the undergraduate programmes from which students transfer ○ A description of how the CTA programme is designed to provide linkage to undergraduate programme ○ Evaluation of the effectiveness of the design of the CTA programme in providing linkage to the undergraduate programme ▪ Provide records showing undergraduate programmes from which learners transfer ▪ Provide CTA programme indicating the link with undergraduate programme	▪ Inspect records showing undergraduate programmes from which students transfer ▪ Inspect CTA programme to assess linkage to undergraduate programmes

13. The Academic Trainee Programme

*(Only applicable to education providers who have applied to and been accepted to offer the Academic Trainee Programme)
[Not applicable to education providers of only the undergraduate programme]*

The education provider is able to offer a quality academic trainee programme which offers academic trainees a range of academic experience, provides adequate supervision and support and performs regular performance evaluations.

No	Ref	Description	Self-evaluation evidence	Monitoring Visit evidence
13.1 Variety of experience				
		The education provider must provide evidence that the academic trainee will receive a variety of experience in: Lecturing; Tutorials; Preparation of teaching material; Setting and marking of assessments; Research	▪ Statement from head of academic unit [HOD] Statement should include: ○ Information relating to the breadth of experience obtained by academic trainees ○ Evaluation of the breadth of experience obtained by academic trainees	▪ Interview academic trainees in order to evaluate the breadth of experience obtained ▪ Discuss breadth of experience with head of academic unit
13.2 Performance evaluations				
		Academic trainees must be regularly evaluated	▪ Statement from head of academic unit [HOD] Statement should include: ○ Details of performance evaluation of academic trainees ○ Evaluation of the effectiveness of performance evaluation of academic trainees ▪ Provide actual performance forms for each academic trainee	▪ Review actual performance evaluation forms for each academic trainee
13.3 Selection				
		The education provider must have a documented process for selecting academic trainees. The selection criteria must be clearly set out and should include: ▪ Academic excellence ▪ Previous participation in teaching activities (such as tutorials) ▪ Other extra curricula activities	▪ Provide the policy for the selection of academic trainees ▪ Statement from head of academic unit [HOD] Statement should include: ○ Evaluation of the process of selecting academic trainees	▪ Confirm the consistency of the selection process with the policy during the interview with the academic trainee

APPENDIX 1

The accreditation criteria categories are as follows:

Accreditation Criteria	Categories	New Application	On-going accreditation effective 2014
1. Legal requirements	1.1 Formal academic environment 1.2 HEQC compliance 1.3 SAQA compliance 1.4 DHE and T compliance 1.5 NQF compliance 1.6 NADEOSA compliance	• • • • • •	
2. Resources	2.1 Financial resources 2.1.1 Going concern 2.1.2 Allocation of financial resources 2.2 Physical resources 2.2.1 Lecture, tutorial and study venues 2.2.2 Staff facilities 2.2.3 Library facilities 2.2.4 Distance students access to physical resources 2.3 Technological resources 2.3.1. Computer facilities - Students 2.3.2 Distance students access to technological resources	• • • • • • • •	• • • •
3 The Accounting Department / School / Academy / Similar institution providing Higher Education Qualifications towards the Chartered Accountant Designation	3.1 Management and administrative resources 3.1.1 Vision, mission and objectives 3.1.2 Communication 3.1.3 Management Information Systems 3.1.4 Integrity of certification 3.1.5 Distance learning administrative resources 3.2 Staff (human resources) 3.2.1 Staff recruitment and retention 3.2.2 Sufficient number of suitably qualified staff 3.2.3 Qualification and experience 3.2.4 Allocation of staff 3.2.5 Staff development 3.2.6 Staff evaluation 3.2.7 Workload	• • • • • • • • • • • • • •	• • • • • • • • •
4 Support	4.1 Academic Support 4.2.1 Academic development initiatives 4.2.2 Support services for individual students 4.2 Academic Services 4.2.1 Administrative Services	• • •	• • •
5 Internal Quality Assurance	5.1 Internal quality Assurance	•	•
6 The Accounting Department / School / Academy / Similar institution providing Higher	6.1 Management Resources 6.1.1 The programme 6.1.2 Department management	• •	• •

Accreditation Criteria	Categories	New Application	On-going accreditation effective 2014
Education Qualifications towards the Chartered Accountant Designation	6.1.3 Academic leadership	•	•
7 The Education Programme (B Comm (undergraduate) and / or CTA (postgraduate))	7.1 Programme research, design and development 7.1.1 Appropriate match of learning needs to student intake 7.1.2 Transfer out of CA programme 7.1.3 Programme is properly planned 7.1.4 Requirements of the CA profession 7.2 Course content 7.2.1 Clearly defined syllabus 7.2.2 Competency Framework 7.2.3 Coordination of course content between subjects 7.2.4 Integration of information technology 7.3 Teaching and learning methods 7.3.1 Teaching and learning methods appropriate 7.3.2 Use of variety of appropriate teaching methods, encouraging lifelong learning 7.3.3 Instructional policy 7.4 Programme co-ordination 7.4.1 Programme co-ordination 7.5 Programme evaluation 7.5.1 Quality control procedures - programme 7.5.2 Quality control procedures - teaching methods - learning material 7.5.3 Employer satisfaction	• • • • • • • • • • • • • • • • •	• • • • • • • • • • •
8 Assessment	8.1 Assessment 8.1.1 Assessment policies and procedures 8.1.2 Variety of assessment methods 8.1.3 Assessment - CTA	• • •	• • •
9 Student Support	9.1 Entry requirements for students 9.1.1 Entry requirements documentation 9.1.2 Entry requirements into the Undergraduate programme 9.1.3 Entry requirements into the CTA programme 9.1.4 Flexible entry routes – undergraduate programme and CTA 9.1.5 Student numbers 9.3 Retention and throughput of students 9.3.1 Throughput	• • • • • •	• •
10 Transformation requirements towards equitable demographic targets	10.1 Students 10.1.1 Students 10.2 Staff (human resources)	•	•

Accreditation Criteria	Categories	New Application	On-going accreditation effective 2014
	10.2.1 Staff (human resources) 10.3 The Programme 10.3.1 The Programme	• •	• •
11 The Academic Trainee Programme (if applicable)	11.1 Variety of experience 11.2 Performance evaluations 11.3 Selection	• • •	• • •
12 Articulation of students to an accredited CTA or equivalent programme	12.1 Formal articulation agreement 12.2 Pass rates in the CTA programme	• •	• •
13 Alignment of the CTA programme to the undergraduate programme which students are admitted	13.1 Alignment with undergraduate programme	•	•

APPENDIX 2

Universities with accredited programmes – 2017

University name	Undergraduate qualification	Bridging programme	CTA or equivalent (post graduate programme that allows access into part one QE)
Monash South Africa	B Bus Sci (Acc)		Postgraduate Diploma in Accounting
Nelson Mandela Metropolitan University	B Com (Accounting for Chartered Accountants) OR B Com (Rationum)	Postgraduate Diploma in Accountancy	Bachelor of Commerce Honours (Accounting)
North West University	B Com (Chartered Accountancy) OR B Com (Forensic Accountancy)	B Com Hons (Financial Accountancy)	Bachelor of Commerce Honours (Chartered Accountancy)
Rhodes University	B Com		Postgraduate Diploma in Accounting OR Bachelor of Commerce Honours (Financial Accounting)
University of Cape Town	B Bus Sci Finance (CA stream) OR B Com Financial Accounting (CA stream)	Advanced Diploma in Accounting	Bachelor of Commerce Honours (Accounting) OR Postgraduate Diploma in Accounting
University of Fort Hare	B Com (Accounting)	Advance Diploma in Accounting	Postgraduate Diploma in Accounting
University of Free State	B Acc	Bachelor of Commerce Honours (Accounting) - CA Stream	Bachelor of Accounting Honours
University of Johannesburg	B Acc OR B Com (Accounting)	Bridging Certificate in the Theory of Accounting	Bachelor of Commerce Honours (Accounting with specialization in Chartered Accountancy)
University of Kwazulu-Natal	B Com (Accounting)		Postgraduate Diploma in Accounting OR Bachelor of Commerce Honours (Accounting)
University of Limpopo	BAccSc - Bcompt	Bridging Certificate in the Theory of Accounting	Postgraduate Diploma in Accounting
University of Pretoria	B Com (Accounting Sciences)		Bachelor of Commerce Honours (Accounting Sciences) OR Certificate in the Theory of Accountancy
University of South Africa	Bcompt (Financial Accounting) (Foundation Stream) OR Bcompt (Financial Accounting)	Advanced Diploma in Accounting Sciences	Postgraduate Diploma in Accounting Sciences – CTA Level 1 & 2
University of Stellenbosch	B Acc OR B Acc LLB		Bachelor of Accounting Honours
University of the Western Cape	B Com (Accounting)		Bachelor of Commerce Honours (Accounting)
University of the Witwatersrand	B Acc Sc		Higher Diploma in Accountancy OR Bachelor of Accounting Sciences (Honours)

National Council for Higher Education

P.O. Box 90890
Klein Windhoek
Namibia

Tel: +264 61 307012
Fax: +264 61 307014/16
QA@nche.org.na
www.nche.org.na

Institute of Chartered Accountants of Namibia

PO Box 21459
Windhoek
Namibia

Tel: 264 61 220 218
Fax: 264 61 230 014
secretariat@ca-nam.com
<http://www.icancpd.net/>

