

# Quality Assurance of Non-Local Accounting Programs Conducted in Hong Kong

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## Abstract

This study examines the current government policy and institutional practice on quality assurance of non-local accounting programs conducted in Hong Kong. Both international guidelines, national regulations and institutional frameworks in higher education and transnational higher education, and professional practice in accounting education are reviewed and examined. Two UK accounting programs are further examined in this study. The purpose of this study is expected to provide appropriate recommendations for the policy makers and those institutions in improving quality assurance of non-local accounting programs conducted in Hong Kong.

**Keywords:** quality assurance, higher education, non-local programs

## 1. Introduction

### *1.1 Overview of Higher Education and Accounting Profession in Hong Kong*

Higher education (HE) and higher education institutions (HEIs) have been the sole products in developed and industrialized countries because they were quite expensive, and therefore, the aims of HE mostly focused on the education of elite group in the past. HEIs in Hong Kong can be categorized as “public” (UGC-funded) (Note 1) and “private” (non-UGC-funded) in accordance with the source of funding, or more appropriately, the post-secondary programs are classified as “UGC-funded or government funded” and “self-financing” (Note 2) programs (Note 3).

The number of UGC-funded university places is limited and only 50% of secondary school graduates can further their studies with the government subsidy (see Table 1), resulting that some eligible candidates (Note 4) cannot be admitted to those UGC-funded programs and have to study the self-financing programs in Hong Kong continue their studies. Most foreign HEIs offer several off-campus (non-local) programs through different delivery modes, such as franchising, branch campuses and distance learning and three common modes of non-local programs conducted in Hong Kong are shown in Appendix A. The portion of those non-local programs is part of transnational higher education (THE) which means any HE provision available in more than one country (ENQA, 2010). All local and non-local HEIs and course providers make up the “HE sector” in Hong Kong.

Table 1. Comparison of the number of secondary 7 students and UGC-funded university places from 2001 to 2011

	Year						
	2001	2006	2007	2008	2009	2010	2011
Secondary 7 students*	29,202	30,115	30,790	30,328	31,190	31,655	31,799
Students admitted into UGC-funded programs**	15,139	15,292	15,769	15,986	16,299	16,425	16,594
Percentage of UGC-funded places and students	51.8%	50.8%	51.2%	52.7%	52.3%	51.9%	52.2%
<b>Shortage</b>	<b>14,063</b>	<b>14,823</b>	<b>15,021</b>	<b>14,342</b>	<b>14,891</b>	<b>15,230</b>	<b>15,205</b>

*Notes.* \* Number of Secondary 7 students extracted from Hong Kong Annual Digest of Statistics 2012 (Table 12.7 Enrolment in secondary schools by types of school, finance type and grade. Figures include those students in day school only); \*\* Number of UGC-funded programs extracted from statistics from UGC (Figures include the numbers of students admitted into Year 1 of UGC-funded undergraduate programs only)

The Hong Kong Institute of Certified Public Accountants (the HKICPA) is responsible for assuring the quality of entry into the profession through its postgraduate accounting qualification program, promulgating financial reporting, auditing and ethical standards as well as regulating and promoting efficient accounting practices in Hong Kong. In order to meet the increase in demand for qualified accountants, the HKICPA also recognizes some non-local accounting programs conducted in Hong Kong (see Table 2).

Table 2. List of non-local programs conducted in Hong Kong recognized by HKICPA

Recognized overseas universities	Accredited accountancy degrees
Curtin University (in partnership with School of Professional & Continuing Education, the University of Hong Kong)	BCom (Accounting) BCom (Accounting & Accounting Technologies)
Edinburgh Napier University (in collaboration with School of Continuing & Professional Education of City University of Hong Kong)	BA (Hons) Accounting (Hong Kong) (Full-time & Part time)
Queensland University of Technology (in collaboration with School for Higher & Professional Education - Chai Wan, VTC)	Bachelor of Business (Accountancy)
Southern Cross University (in collaboration with Hong Kong Institute of Technology)	BBus (Major in Accounting)
University of Canberra (in collaboration with the School of Continuing Education, Hong Kong Baptist University)	Bachelor of Accounting BCom (Accounting)
University of Hull (in collaboration with the School of Professional and Continuing Education, the University of Hong Kong)	Bachelor of Science (Hons) Accounting (Full time) Bachelor of Science (Hons) Accounting (9 module part time)
University of South Australia (in collaboration with the School of Continuing Education, Hong Kong Baptist University)	Bachelor of Accountancy (Hong Kong)
The University of Wales (in collaboration with the School of Professional Education and Executive Development, Hong Kong Polytechnic)	Bachelor of Arts (Hons) in Business Accounting

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University)

Flinders University (in collaboration with the Bachelor of Commerce (Accounting)  
School of Continuing & Professional Studies of  
the Chinese University of Hong Kong)

Teesside University (in collaboration with the BA (Hons) Accounting and Finance  
Hong Kong Institute of Technology)

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Source: HKICPA's website, retrieved April 19, 2014, from  
<http://www.hkicpa.org.hk/en/become-a-hkicpa/how-to-apply/entry-routes/#route6>

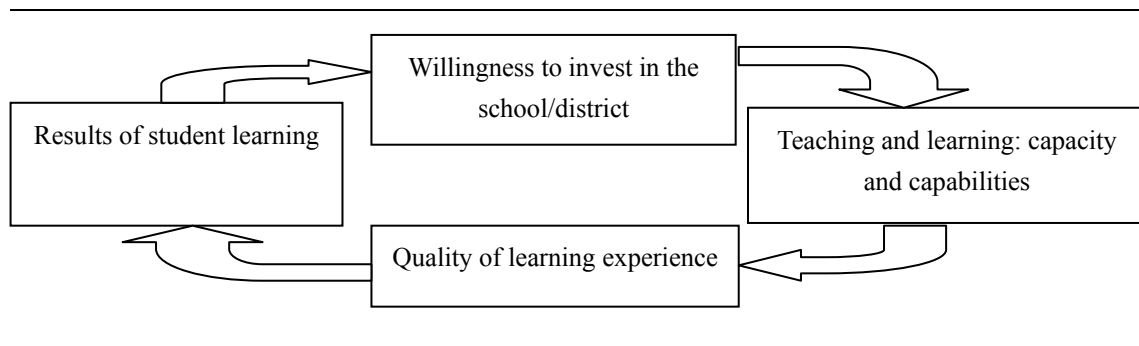
### *1.2 Quality Assurance and Governance in Relation to Self-Financing Programs in Hong Kong*

With the development of self-financing (both private and non-local) programs in the 21<sup>st</sup> Century, their quality assurance (QA) and governance mechanisms are subject to public debate (Note 5). Indeed, self-financing programs are subject to minimum governance by Hong Kong Government since no public expenditure is involved. Therefore, the QA and governance mechanisms of those self-financing programs are in doubt as a result of a series of education scandals in relation to those programs (see Appendix B). These scandals call for the concern from the government and the stakeholders in the context of learners' protection and the recognition of these self-financing programs. Morgan and Wu (2011) explain that the examination of HE sector (including self-financing programs) reveals a number of constraints: (1) the quality of graduates does not match the needs of employers in different sectors; (2) the lack of an adequate interface with labor markets to cope with challenges from the high unemployment rate of graduates; and (3) the lack of connection across degree, professional and vocational, formal and informal education.

In line with the international trend, the Education Bureau of the Hong Kong Government has several tasks on the QA and governance mechanisms of her HE sector in both public, private HEIs and the course providers of non-local programs in Hong Kong, namely, the establishment of Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ), responsible for the vocational sector and statutory roles as an accreditation authority, and Qualifications Register (QR) under the Hong Kong Qualifications Framework (QF), and requires that course providers, offering non-local higher and professional programs in Hong Kong, register those programs for governance. Further, the Legislative Council recurrently reviews the reports on the governance of self-financing programs (Note 6). Nevertheless, QA in non-local programs is highly concerned because their quality strongly affects the career of students, the selection criteria set by the employers and the quality of human resources in the society.

### *1.3 Public Perceptions on QA of the Self-Financing Programs in Hong Kong*

Some scholars and educationalists describe that students perceive themselves as customers because they are paying for an education (e.g. Sax, 2004; Vuori, 2013), especially those studying the self-financing programs and professors may achieve a wide popularity through grade inflation (Sax, 2004). However, Vuori (2013) claims that a modern HEI needs to take efforts to ensure the quality of its programs and keep student-customer loyal. The creditability of HE programs and qualifications is extremely important for students, their employers, the government and the society (Knight, 2007). Further, these education scandals (shown in Appendix B) alarm us about QA on the self-financing programs in Hong Kong. Since self-financing HEIs and their programs are normally not financed from the public funds, the Government can only exercise governance in accordance with some ordinances and regulations at the minimum extent (Note 7). In addition to the learners' protection, UNESCO (2005) further describes six key stakeholders in HE sector: governments, HEIs/providers, student bodies, quality assurance and accreditation bodies, academic recognition bodies and professional bodies. Ewy (2009) further claims that the success of HEI depends on the willingness of stakeholders to support the district, and that willingness is determined to a great extent of the quality of educational experiences in Figure 1:



[Please adjust the lines and dimensions of the boxes above]

Figure 1. Educational flywheel

Source: Ewy, 2009

The governance of non-local programs is more problematic than local self-financing programs because the local course providers/foreign HEIs are subject to gentle statutory regulations (Note 8). Cross-border HE is a key element of internationalization in HE, because the demand for good HE exceeds an insufficient local supply (Cremonini, Epping, Westerheijden & Vogelsang, 2012). UNESCO (2005) also describes four challenges in QA of cross-border HE: (1) national capacity for QA often does not cover cross-border HE; (2) national systems and bodies for the recognition of qualifications may have limited competence in governance of this HE; (3) the increasing need to obtain national recognition of foreign qualifications has posed challenges to national recognition bodies; and (4) the qualifications depend on trustworthy, high-quality qualifications. The third and fourth challenges are the core of this study as HKICPA explicitly recognizes few non-local qualifications (see Table 2). Several international organizations have issued several standards and guidelines for QA in cross-border HE in respect of its stakeholders, QA agencies, etc. (see Appendix C). Cremonini et al. (2012) further describe that “rogue providers” might exploit regulatory loopholes in the receiving country while simultaneously capitalizing on the prestige of their home country’s renowned universities where QA is particularly salient for learner protection. Conclusively, the learners’ protection and governance of those imported HE is important as that of local HE programs.

#### 1.4 Purpose of Study

This study examines the current government policy and institutional practice on the QA mechanisms of non-local accounting programs conducted in Hong Kong.

Due to the rapid expansion of HE sector, there is now a more diverse range of course providers, comprising local and non-local HEIs. Since the QA and governance mechanisms of these local and non-local HEIs are different, the respective quality and accreditation of those academic awards seems to be heterogeneous.

Further, recognized accounting programs are subject to additional evaluation by professional bodies, and accredited non-local programs are also governed by accreditation agency in their home countries. Therefore, the purpose of this study is to explore any threats of QA mechanisms of those non-local programs and provide the policy makers and those HEIs with the appropriate recommendations for improvement.

## 2. Overview of Contemporary International and National Policies of Quality Assurance in Higher Education

What are the aims of higher education (HE)? UGC (2010) summarizes the aims of HE as follows: (1) HEIs stand as the prime providers of complex skills, agility and creativity, and innovation; (2) HEIs function in academic research that address big problems; (3) HEIs provide students with the tools to understand the complexities of academic, disciplinary or professional knowledge and their environment; and (4) HEIs enable students to acquire a greater sense of the wider world and the moral or ethical tools, so students can contribute to the society. However, whether the aims of HE can be achieved heavily depends on the QA of such HE sector.

### 2.1 Quality Assurance in Higher Education

The quality of a national HE sector and its assessment and monitoring is not only a key to its social and economic development, but it is also a determinant relating the status of that HE sector at the international level (UNESCO, 2005).

There are various sets of definition of QA in HE. For example, Wahlen (1998) defines QA in HE as the activity that aims at maintaining and raising quality, e.g. research, analysis, assessing acceptability, recruitment, appointment procedures and different mechanisms and systems. Phipps, Wellman and Merisotis (1998) further define QA in distance learning as the means by which the institutions or course providers set their program goals and measure results against those goals.

What are the nature and purpose of QA? Kis (2005) summarizes that QA procedure serves two major purposes: (1) accountability-summative approach (Note 9) and (2) improvement-formative approach (Note 10). While QA maybe sustains or promotes diversity, the pressure of accountability to stakeholders causes HEIs, in practice, to conform to whatever those stakeholders judge is likely to get them the best external evaluations. Lomas (2002) further claims that the aim of QA in HE is to improve the standards and quality in HE so as to make HE meet the needs of their stakeholders, mainly students, employers and fund providers.

QA can be divided into internal and external QA according to the customers of education and their opportunities (Lim, 2009). UNESCO clearly states in its website that the QA is both a national and an institutional responsibility as follows:

“Quality assurance (QA) mechanisms include internal QA (IQA) and external QA (EQA). IQA refers to the policies and mechanisms of each institution or its program for ensuring that it is fulfilling its own purposes, as well as the standards that apply to HE in general, or to the profession or discipline in particular. EQA refers to the actions of an external QA agency, which assesses the operation of the institution or its programs, to determine whether it meets the agreed standards. EQA systems include accreditation, assessment or audit.” (Note 11)

In accordance with the above UNESCO’s Guidelines, internally, each HEI should have its own QA mechanisms. In Hong Kong, each public HEI has a self-accrediting status, and its QA function is accountable to its senate or executive board, while each private HEI should have specific IQA mechanisms for collaboration with external accreditation agency. Externally, Hong Kong Government has established an official agency coordinating QA, i.e. HKCAAVQ. In addition to official accreditation agency, many universities or specific schools voluntarily apply for external accreditation. For example, the College of Business of City University of Hong Kong has achieved professional accreditations from two of the largest and most influential business-school accreditation associations, namely the Association to Advance Collegiate Schools of Business (AACSB) and the European Quality Improvement System (EQUIS) in its own accord. Further, Kis (2005) classifies three approaches to quality assurance: (1) accreditation is an evaluation whether an institution or program meets a threshold standard and qualifies for a certain status; (2) assessment is an evaluation that makes graded judgments about quality, and (3) a quality audit check the extent to which the institution is achieving its own explicit or implicit objectives. In response to these three approaches, many countries establish their QA agencies and frameworks for their HE sector.

### 2.1.1 International Perspectives

The growth and changes in cross-border programs and provider mobility are remarkable because nowadays HEIs deliver their courses and programs to students in host countries, through distance learning (e-learning), offshore campuses or cooperation with other institutions. Knight (2007) describes cross-border mobility of programs as the movement of individual education/training courses and programs across national borders through face-to-face or distance learning models or a combination thereof.

In 1997, Hong Kong Government introduced the Non-local Higher and Professional Education Ordinance (NHPEO) to regulate the higher and professional cross-border education for private HEIs. Knight (2007) further mentions that in cross-border education, recognition and accreditation is extremely important to ensuring the legitimacy of HEIs and the qualifications provided. NHPEO provides for the governance of non-local higher and professional education courses conducted in Hong Kong, and therefore, those HEIs and course providers which offer HE programs are legitimate, and not diploma mills. However, cross-border education programs and providers may choose to apply for local accreditation in their own accord.

In the cross-border HE, Knight (2007) suggests that QA and accreditation regulation for the regulatory frameworks can help to maximize benefits and minimize risks in both sending countries and receiving countries: (1) the possible risk of sending countries as they deliver low-quality academic programs to another country, leading to negative effects on an institution’s ability to attract students; and (2) potential benefits of receiving countries as their students can have access to high-quality higher and professional education. Billing (2004) further considers efforts to produce an international scheme for EQA of HE, and the applicability of the “general model” to the transfer of QA framework from country to country, consistent with the works of UNESCO, OECD

and other international organizations.

### 2.1.2 National Perspectives

Both Governments of Hong Kong and UK have established their own QA agencies, namely HKCAAVQ and Quality Assurance Agency (QAA), respectively (see Section 3.1). In accordance with the UNESCO's Guidelines, HKCAAVQ and QAA have enacted their own QA standards.

QA processes (including accreditation, accountability and assessment) are particularly important nowadays because HE undergoes dramatic changes in countries in transition, as the world is becoming more internationalized (Hendel & Lewis, 2005). Hendel and Lewis (2005) further recommend that countries should develop their own accreditation benchmarks for initial minimal standards and for quality assessment and improvement over time, and all HEIs must comply with such QA requirements. Knight (2007) suggests that a HEI is part of a home national education system and is recognized by a national bona fide accrediting body. Hong Kong Government only regulates the QA of local HE programs, but she does not require that any course provider applies for accreditation for its non-local programs.

### 2.1.3 Professional Requirements

In addition to the general requirements of QA, the accounting profession, being one of professional industries, desires more specific curricula to suite the business environment and legal framework. Watty (2005) describes that an overall view of quality in accounting education in Australia is currently promoted as "fitness for purpose" and this "fitness for purpose" statement recognizes the legitimate voices of various stakeholders in accounting education and the potential for a variety of views about quality. Booth, Luckett and Mladenovic (1999) conducted an empirical survey from the accounting undergraduates at two Australian universities in respect of three approaches to learning and studying (surface, deep and achieving) and find that certain approaches of learning are associated with students' performance. Therefore, the quality of accounting education may be highly associated with the quality and technical competence of future accountants.

### 2.2 Governance and Accreditation of Local and Non-Local Accounting Programs—Institutional Isomorphism

Local HEIs are regulated in accordance with their respective ordinances (for example, University of Hong Kong Ordinance) or the Post Secondary Colleges Ordinance. The Government may grant any subsidy to local HEIs according to the annual financial budgets and policy addresses. Any non-local program that is conducted in Hong Kong has to be registered/exempted under NHPEO only. Except for those programs conducted by those self-accrediting HEIs, HKCAAVQ provides accreditation services for all self-financing programs (including non-local ones) conducted in Hong Kong in accordance with Accreditation of Academic and Vocational Qualifications Ordinance, but non-local programs are voluntarily required to be included in QF.

In view of off-campus programs, Yang (2006) classifies those non-local programs as THE in which learners and HEs are located in different countries, and the international treaties enacted by UNESCO, World Bank and OECD. Knight (2006) defines "cross-border education" as the movement of people, knowledge, programs, providers and curriculum across national jurisdictional borders, and therefore, it should be regulated under General Agreement on Trade in Services (GATS). UNESCO (2005) provides codes of best practice for the protection of students and other stakeholders from low-quality provision and disreputable course providers and recommend governments to organise QA on both sending and receiving sides, with good information to the public, and linking with national conventions on recognition of qualifications (Cremonini et al., 2012). Hong Kong Government adopts this principle because she may reject the registration of an unrecognised non-local program or when the standard of the course is not maintained at a level comparable with a course conducted in its home country (Section 13 of NHPEO).

In accordance with the principle of institutional isomorphism, DiMaggio and Powell (1983) claim that rational actors make their organizations increasingly similar as they try to change them. DiMaggio and Powell (1983) further suggest three mechanisms of institutional isomorphic change: (1) coercive isomorphism that stems from political influence and the problem of legitimacy, (2) mimetic isomorphism resulting from standard responses to uncertainty and (3) normative isomorphism, associated with professionalization. Since the key source of funding, governance and QA mechanisms of non-local HEIs seem to be different from those of local HEIs while non-local accounting programs are also regulated in accordance with professional requirements of HKICPA (Note 12), it is uncertain whether non-local HEIs can maintain their accounting programs at the same quality standards comparable to those of local programs.

### 2.3 Quality Assurance Frameworks in Transnational Higher Education

Most countries now have comprehensive regulatory and policy frameworks for QA of their HE sectors (e.g. QAA (UK) and HKCAAVQ), but THE activities are often excluded as no or few students undertake their programs (Williams & Bergan, 2010). However, Bergan (2010) claims that the aims of QA guidelines by UNESCO (2005) are: (1) protecting students and other stakeholders from disreputable providers since THE is largely unregulated and there are a plenty of disreputable course providers (Note 13); and (2) encouraging positive development. Hamilton (2010) further claims that the QA frameworks can provide tools with best practice to assist the countries in assessing the quality and relevance of HE provided across borders, and protect students and other stakeholders in HE from low-quality HE provisions. Further, the long-term impact of substantial educational qualifications is harmful because students invest substantial sums and time earning qualifications, employers invest in hiring employees with HE qualifications and society invests money and trust in the HE sector (Bergan, 2010).

### 3. Review of Quality Assurance Practices: National, Institutional and Professional Perspectives

The main objective of the study is to examine the current practice of these non-local accounting programs and highlight any weaknesses to the policy makers for governance on those programs.

The research approaches include (1) review on current requirements of national regulatory frameworks in the United Kingdom (UK) and Hong Kong, the professional requirements in relation to QA of non-local programs; and (2) case studies of governance, QA and accreditation on two non-local accounting programs, conducted by the Hong Kong Institute of Technology (HKIT) (with Teesside University) and the Open University of Hong Kong (OUHK) (with Middlesex University), respectively. Details of these two non-local accounting programs are shown in Table 3.

Table 3. Summary of two non-local accounting programs in the case study

	Non-local programs	
Name of course provider	The Open University of Hong Kong	Hong Kong Institute of Technology
Name of awarding institution	Middlesex University	Teesside University
Name of award	Bachelor of Arts (BA) with Honours in Accounting and Finance (UK NQF Level 6; HKQF Level 5)	BA (Hons) Accounting and Finance (UK NQF Level 6; HKQF Level 5)
Mode of delivery	Face-to-face (full time)	Face-to-face (full time)
Period of study	3 years	3 years
Normal entry requirements	HKDSE, HKAL	HKDSE, HKAL or aged over 23
Academic accreditation	This program is accredited by HKCAAVQ. The university is audited by the UK's Quality Assurance Agency for Higher Education.	This program is accredited by HKCAAVQ. The university is audited by the UK's Quality Assurance Agency for Higher Education.
Recognition by professional bodies of the graduates (leading to exemption on professional examinations)	CGA, ICMA, ACCA, ICAEW	ACCA, AIA
World university ranking	Rankings of Universities in U.K. 2013 by TIMES: 90	Rankings of Universities in U.K. 2013 by TIMES: 87

Source: Website of Post-secondary Education Section, the Education Bureau, except for world university ranking

### 3.1 National Perspectives

UNESCO (2005) recommends that governments establish a comprehensive, fair and transparent system of governance and QA for cross-border HE providers operating in their territory; and develop mutual recognition agreement to facilitate the recognition or equivalence of each country's qualification.

This section summarizes the gist of national perspectives of QA in the UK and Hong Kong, respectively.

#### 3.1.1 United Kingdom Perspectives

In UK, the Quality Assurance Agency for Higher Education (QAA) is the statutory body responsible for the QA, and it issues "The UK Quality Code for Higher Education" (2013) (Note 14) to cover all four nations in UK, and all providers (degree-awarding bodies) of UK higher education operating internationally.

In general, this code prescribes the achievement of relevant learning outcomes and the UK threshold standards and their own academic standards as benchmark which degree-awarding bodies are required to meet (Chapter A3). Part B of this code requires student engagement as partners in the assurance and enhancement of their educational experience (Chapter B5) and external examiners appointed to provide each institution with impartial and independent advice and informative comment on the institution's standards and on student achievement in relation to those standards (Chapter B7). This code also requires each HE provider to provide sufficient information to the public about its frameworks for managing academic standards and QA and enhancement (Part C). These regulations seem to be consistent with the recommendations from UNESCO (2005) as both on-campus and off-campus programs of all UK universities are covered. This code further requires HEIs to monitor programs regularly and review them periodically to secure academic standards (Chapter A3). However, QAA does not explicitly require quality audit outside UK. Same as UK, Australia is also an exporter of HE programs, but the audit panels from Australia Universities Quality Agency visit some offshore campuses and foreign course providers (site visit) for the purpose of QA (Sugimoto, 2006).

#### 3.1.2 Hong Kong Perspectives

Hong Kong Government seems not to play a strong role in the governance of non-local programs as her free-market approach is more than consumer-oriented (Yang, 2006). Nevertheless, HKCAAVQ (established for the purpose of assessing academic and vocational programs conducted by non-self-accrediting HEIs) issues the "Guidelines on Institutional Review for the Purpose of Seeking Cap 320 Registration (2010)" (Note 15) for an accreditation exercise for Bachelor degree level. Another HKCAAVQ's guideline, "Guidelines on Accreditation of Non-local Learning Programmes (2013)" (Note 16), supplements that accreditation of non-local programs is voluntary, but such accreditation is to determine whether the partnership (normally, the local operators and the awarding institutions) is able to achieve their objectives and operate the learning programs and whether the learning programs meet the required standards of intended outcomes. Governments of Hong Kong and Mainland have entered into "Memorandum of Understanding between the Mainland and Hong Kong on Mutual Recognition of Academic Degrees in Higher Education (2004)" (Note 17) which strengthens the co-operation in education and promotes the exchange of students between both places. There are specific regulations covering QA of local and registered non-local programs conducted in Hong Kong, but there is no guideline in respect of domestic HEIs offering their programs outside Hong Kong. Same as UK's Code, Guidelines on Accreditation of Non-local Learning Programs also states that accredited non-local programs are granted accreditation status with a stipulated validity period and subject to revalidation prior to the expiry of the validity period (paragraphs 7.8 and 7.9 of HKCAAVQ's Guidelines).

### 3.2 Institutional Perspectives

UNESCO (2005) recommends that HEIs ensure that their programs delivered across borders and in their home country are of comparable equality and those HEIs take into account the cultural and linguistic sensitivities of the receiving country. Both Middlesex University and Teesside University disseminate their QA mechanisms (handbooks) in their websites. The key institutional QA mechanisms of those two UK universities are presented as follows (Note 18):

#### 3.2.1 Middlesex University

Middlesex University has established a comprehensive set of QA mechanisms, "Learning and Quality Enhancement Handbook (2013)" (Note 19). Overall management responsibility for the quality and standards of all University's awards lies with the Vice-Chancellor and Deputy Vice-Chancellor, Academic. In the case of overseas collaborative provision, the Deputy Chief Executive also plays a significant quality and standards management role. Its academic board, including assurance committee, ensures academic quality and standards. This handbook states that collaborative partners are evaluated annually against key risk indicators by the



University, and the University has significant quality concerns related to the partnership for the joint-cooperated programs; the University encourages the involvement of professional bodies in the validation or review process and the external examiners and students are engaged for the maintenance of program standards (Section 1); other chapters of this handbook also provide detailed requirements for QA mechanisms (e.g. Chapter 4 for the establishment of external examiner system and the involvement of professional and regulatory bodies in its validation processes). The practices mentioned in this handbook are consistent with the contents in UK Quality Code for Higher Education. This non-local program (operated with Li Ka Shing Institute of Professional and Continuing Education (LiPACE) of OUHK) is included in HKQF (Level 5). In addition to IQA of Middlesex University, LiPACE has its own Quality Assurance Manual (current version 2013) to regulate the QA mechanisms, covering those non-local programs. For example, Chapter 5.28 of this Manual requires the partner institution (i.e. Middlesex University) to have achieved QA measures in place to ensure adequate academic standards. However, there is no explicit requirement for the University to conduct site visits in respect of its off-campus programs.

### 3.2.2 Teesside University

Teesside University has also established a comprehensive set of QA mechanisms, “The Quality Handbook (2012)” (Note 20). This handbook describes that Academic Quality & Standards Policy Committee, responsible to Academic Board (in turn responsible to Vice-Chancellor and the Board of Governors), is established for the academic quality audit, review and enhancement of the academic programs and the involvement of external examiners and students in the QA frameworks (Sections C2-C4) and QA on the partners collaboration programs (Section E). Other governance of the QA mechanisms of Teesside University is similar to that of Middlesex University, and it is also consistent with the contents in UK Quality Code. This non-local programs (operated with HKIT) is included in HKQF (Level 5). Unlike LiPACE or OUHK, HKIT only offers its few sub-degree programs which are accredited by HKCAAVQ. However, HKIT does not disseminate any QA on its own and collaborating programs. Same as Middlesex University, there is no explicit requirement for the University to conduct site visits in respect of its off-campus programs.

### 3.3 Professional Perspectives—the HKICPA

In accordance with the admission criteria of the HKICPA, all accounting graduates from accredited HEIs (Note 21) in Hong Kong are eligible for admission into student members. The qualification of non-local degree program is accredited by the home country’s accreditation authority which is also recognized by the HKICPA (Note 22). The HKICPA further recognizes accounting graduates from some non-local institutions, including Middlesex University and Teesside University as mentioned, because they are not only recognized in UK’s quality assurance agency, but are also included in the Hong Kong QR. Apart from the course contents of Hong Kong legal framework, the HKICPA does not require additional requirements for these recognized programs.

## 4. Results and Recommendations

Section 3 describes QA frameworks in national, institutional, voluntary and professional perspectives.

In institutional perspectives, both two UK universities have their own QA mechanisms in order to fulfill the statutory requirements of their domestic regions; they even disclose the details of their QA mechanisms in accordance with the UK Quality Code. Besides, since they have collaborating programs with several partners (for example, those bachelor programs conducted in Hong Kong as mentioned in this paper), their quality handbooks specifically mention the review of quality and standards and the governance of their collaborative partners. This additional disclosure requirement may provide further governance on their programs conducted in Hong Kong.

National frameworks in Hong Kong and UK seem to be consistent with those standards and guidelines prescribed by international organizations, such as UNESCO, OECD, etc. For example, each HEI has to establish its own QA mechanisms. In national perspectives, both governments of Hong Kong and the UK provide comparative requirements on QA. However, Hong Kong Government only requires the registration of non-local post secondary programs, but does not require the compulsory accreditation of these programs (Note 23). Students and employers may wrongly believe that those registered non-accredited programs are recognized as the same way as those accredited programs. Those students who hold educational qualification not included in QR may apply for Qualifications Assessment provided by HKCAAVQ which offers a professional opinion on whether the totality of such qualification of an individual meets the standards of a particular level of qualification in Hong Kong. The assessment result is non-binding, and therefore the course providers mention this message in any promotion of those courses: “it is a matter of discretion for individual employers, organizations, or education institutions to recognize or accept the qualifications of candidates for employment, registration or study

purposes". For better protection of stakeholders of HE sector, it is recommended that the Government should impose a mandatory accreditation of non-local post secondary programs and the governance of the collaboration operators (course providers) in Hong Kong.

None of these two universities has been accredited by any professional accreditation bodies, such as AACSB or EQUIS. Our observation does not mean that these two HEIs which do not apply for voluntary accreditation cannot meet additional quality standards and requirements. Apparently, the admission cost and annual membership fees of these two organizations are insignificant to their overall financial budgets (Note 24), but the human resources spent for such accreditation application and periodic review in accordance with those professional accreditation agencies may be significant to these two universities. For example, EQUIS requires that any of its accredited schools has to ensure the same quality for the off-campus and franchised operations, and ACCSB also requires that any of its accredited school provides overview of the degree programs offered and evidences that the quality of these programs is a level consistent with higher education in management. Therefore, it is recommended that these non-local HEIs can apply those voluntary accreditations from these professional accreditation bodies for the purpose of QA on their programs.

Further, Hong Kong Government adopts the self-regulation model in respect of the governance of self-financing programs, i.e. the accreditation mainly based on the documents and information presented to the relevant departments. It is recommended that the regulators can occasionally perform the site visits and/or quality audit on the course providers, same as the Australian practice mentioned in Section 3.1.1, to measure their stipulated QA mechanisms and their actual practice. Same as the practice of UGC-funded HEIs, periodic QA reports of non-local programs by QA agency should be released to the public, and therefore, all stakeholders can be informed about the quality of those programs.

In the professional perspective, the HKICPA normally recognizes those programs which are included in QR or other comparable QA mechanisms (e.g. UK QAA), or which are offered by some specific non-local (mainland) institutions. The HKICPA only requires those accounting programs, especially the non-local ones, which include the concepts in accounting and legal frameworks in Hong Kong. It seems that the HKICPA relies heavily on the qualification frameworks in the admission of its student members, and its qualification examination is crucial to determining the QA of future accountants. It is further recommended that the HKICPA can recognize those HEIs accredited by professional accreditation organizations (such as AACSB or EQUIS).

## 5. Conclusion

In Hong Kong, there have been institutional frameworks in QA mechanisms in HE sector, both for local and non-local HEIs. However, the HE sector has become commercialized and some private (including non-local) HEIs treat "students as customers" with the view of increase in the number of students and profit, and do not establish strong governance mechanisms (including QA) to protect the interests of stakeholders, resulting in a series of educational scandals.

In order to protect the stakeholders' interest and improve the quality of non-local programs, Hong Kong Government should enforce effective control on the governance of local course providers and impose mandatory accreditation of non-local programs.

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## Notes

Note 1. The University Grants Committee (UGC) of Hong Kong is a non-statutory advisory committee responsible for advising Hong Kong Government on the development and funding needs of HEIs in Hong Kong.

Note 2. Self-financing programs are those which are not funded by the UGC. In this paper, self-financing programs in Hong Kong include those post-secondary ones conducted by private HEIs and non-local ones. Some UGC-funded HEIs also offer self-financing programs. For example, the Hong Kong Institute of Education offers several self-financing undergraduate programs.

Note 3. In this paper, the term “programs” means post-secondary programs.

Note 4. Eligible candidates are those whose public examination results meet the minimum entrance requirements of any UGC-funded HEIs.

Note 5. For example, in 2008, Hong Kong Professional Teachers’ Union (PTU) criticized that the private HEIs in Hong Kong received few supports from the Hong Kong Government, and therefore, they have insufficient resources in their operations, leading the uncertainty of their education quality, and cited the experience in Taiwan that private HEIs have to lower their admission criteria because the supply of university places is higher than the number of students (PTU, 2008).

Note 6. For example, several HE reports addressed to the Legislative Council include “Quality assurance of sub-degree courses” in 2008, “Chronology of events relating to the application for accreditation of an associate degree programme in nursing made by the Hong Kong Institute of Technology to the Nursing Council of Hong Kong” in 2008, “Development of self-financing post-secondary sector” in 2012 and “Background brief on issues related to self-financing post-secondary education in Hong Kong” in 2013.

Note 7. For example, Hong Kong Government only requires those institutions to register those programs under the Post Secondary Colleges Ordinance for local HEIs and the Non-local Higher and Professional Education Ordinance for non-local course providers, but the Government does not insist those providers to apply the accreditation for their programs for the purpose of Qualifications Framework. In addition to the above education scandals, the high tuition fee and general recognition of self-financing programs would result the lower enrolment rate, leading to self-financing programs to be the second alternative to the UGC-funded programs.

Note 8. See Note 6 above.

Note 9. Quality procedures for accountability purposes are based on criteria set down by external authorities and institutions and quality assurance for accountability purposes implies the use of a summative approach (Kis, 2005).

Note 10. Quality procedures for improvement purposes aim at promoting future performance rather than making judgements on past performance (Kis, 2005).

Note 11. See Quality Assurance in Higher Education, available from the website of UNESCO, retrieved June 4, 2013, from <http://www.iiep.unesco.org/focus-on-higher-education/quality-assurance-in-higher-education.html>

Note 12. For example, public (UGC-funded) HEIs in Hong Kong have self-accrediting status. The Quality Assurance Council is established to assist the UGC in assuming the quality of programs at the bachelor and higher degrees offered by those HEIs. Quality assurance of other local programs conducted by private HEIs is regulated by HKCAAVQ.

Note 13. For example, Texas Higher Education Coordinating Board recurrently announces that certain institutions whose degrees are illegal to use in Texas because the Texas Penal Code (Section 32.52) prohibits the use of fraudulent or substandard degrees “in a written or oral advertisement or other promotion of a business; or with the intent to: obtain employment; obtain a license or certificate to practice a trade, profession, or occupation; obtain a promotion, a compensation or other benefit, or an increase in compensation or other benefit, in employment or in the practice of a trade, profession, or occupation; obtain admission to an educational program in this state; or gain a position in government with authority over another person, regardless of whether the actor receives compensation for the position”. Detailed list of those unaccredited institutions as at June 11, 2014 is available from the website: <http://www.theccb.state.tx.us/index.cfm?objectid=EF4C3C3B-EB44-4381-6673F760B3946FBB>.

Note 14. This code is retrieved March 24, 2014, from the website of QAA, <http://www.qaa.ac.uk/AssuringStandardsAndQuality/quality-code/Pages/default.aspx>.

Note 15. This guideline is retrieved March 31, 2014, from the website: [http://www.hkcaavq.edu.hk/files/services/accreditation/four-stage-qa-process/Guidelines\\_on\\_IR\\_for\\_Cap320\\_Registration\\_20121022.pdf](http://www.hkcaavq.edu.hk/files/services/accreditation/four-stage-qa-process/Guidelines_on_IR_for_Cap320_Registration_20121022.pdf).

Note 16. This guideline is retrieved March 31, 2014, from the website: [http://www.hkcaavq.edu.hk/files/services/accreditation/non-local-learning-programs/Guidelines\\_on\\_NLP\\_20130712.pdf](http://www.hkcaavq.edu.hk/files/services/accreditation/non-local-learning-programs/Guidelines_on_NLP_20130712.pdf).

Note 17. This memorandum is retrieved May 1, 2014, from the website: [http://www.edb.gov.hk/attachment/en/edu-system/postsecondary/policy-doc/mou\(e\).pdf](http://www.edb.gov.hk/attachment/en/edu-system/postsecondary/policy-doc/mou(e).pdf).

Note 18. This study only overviews the key institutional QA frameworks of these two universities, and their detailed QA strategies and practices (e.g. recruitment and training of teaching staff) are not presented because of the lack of such information.

Note 19. This handbook is retrieved May 1, 2014, from the university’s website: <http://www.mdx.ac.uk/aboutus/Strategy/quality-standards/handbook/>.

Note 20. This handbook is retrieved May 1, 2014, from the university’s website, [http://www.tees.ac.uk/sections/about/quality\\_handbook.cfm](http://www.tees.ac.uk/sections/about/quality_handbook.cfm).

Note 21. Accredited HEIs are, in general, those funded by the University Grants Committee (UGC) or accredited by the Hong Kong Council for Accreditation of Academic and Vocational Qualifications.

Note 22. Refer to Guidelines and Procedures for Accreditation/Re-accreditation of Overseas Degree Programmes conducted in Hong Kong, issued in August 2013. Retrieved May 1, 2014, from [http://www.hkicpa.org.hk/file/media/section2\\_become\\_a\\_hk\\_cpa/other-services/accreditation/Accreditation%20guidelines\\_Overseas%20Deg%20Prog%20conducted%20in%20HK.pdf](http://www.hkicpa.org.hk/file/media/section2_become_a_hk_cpa/other-services/accreditation/Accreditation%20guidelines_Overseas%20Deg%20Prog%20conducted%20in%20HK.pdf)

Note 23. It is evidenced that there are several UK’s programs conducted in Hong Kong, but only a few ones are registered in QR.

Note 24. For example, in 2014, the total fee for the EQUIS process is € 40 625 (5-year accreditation), while the tuition fee of a local full-time undergraduate student is £7 950 per year at Teesside University.

### **Appendix A. Three common modes of non-local programs conducted in Hong Kong**

Ngok and Lam (1993) describe three modes of non-local programs conducted in Hong Kong:

- (1) The entry point is a local course as access, at the end of which students get a local certificate, and they will then qualify for partial exemption from some units in a non-local program. For example, the associate graduates of HKIT can be admitted into the second year of bachelor programs of Teesside University.
- (2) The local operator is responsible for student and tutor recruitment, registration administration, library support, etc.; the foreign HEI provides study guides and tutors for intensive periods of teaching in Hong Kong. For example, two UK accounting programs conducted in Hong Kong mentioned in the case study of this study.
- (3) The last mode of operation utilizes modern technology, such as teleconferencing and computer-assisted learning in self-directed study (i.e. pure distance learning or e-learning), and in some circumstances, there may be no local provider involved in these non-local programs (e.g. a local student directly enrolls in the distance learning at the Open University in UK and all teaching processes are conducted through online).

## Appendix B. List of some notable education scandals related to quality assurance in higher education sector in Hong Kong

The following education scandals draw our attention on QA mechanisms of HE sector in Hong Kong:

(i) The Hong Kong Institute of Technology (HKIT) launched a three-year associate degree in nursing before getting professional accreditation in 2005. In 2008, the course failed to be accredited by the Nursing Council despite being accredited by the Council for Academic Accreditation (the then HKCAAVQ) because the HKIT failed to comply with the standard comparable to and expected by the Nursing Council for accreditation <sup>i</sup>.

(ii) School of Continuing Education (SCB) of Hong Kong Baptist University was complained that: (1) in 2011, SCB inflated the students' results in one course, thereby increasing the percentage of passing rates because SCB claimed that there was a deviation between the assessment by the subject teacher and the marking scheme <sup>ii</sup>; (2) in 2012, SCB launched a bachelor degree program, Bachelor of Education in Early Childhood Education, but that program was criticized for (i) the quality and standard of teaching staff, (ii) the incorrect description of promotion contents because it should be the combination of a 2-year associate program and a 2-year top-up degree program <sup>iii</sup>.

iii) Lingnan Institute of Further Education, one affiliate institute of Lingnan University, launched several advanced diploma programs which had not been accredited at that time of admitting students, and admitted students whose DSE results did not meet minimum entrance requirements <sup>iv</sup>.

(Sources: i: Legislative Council Report: "Chronology of events relating to the application for accreditation of an associate degree programme in nursing made by the Hong Kong Institute of Technology to the Nursing Council of Hong Kong". LC Paper No. CB92)1713/07-08(03); ii: Mingpao. School of Continuing Education: Upgrade the students' results because the instructors gave low marks (in Chinese). Retrieved February 13, 2013, from <http://news.sina.com.hk/news/20110517/-1-2331414/1.html?rtxt>; iii: Mingpao. SCE's BEd in Early Child Education: Low in quality of teaching staff, and the course developer in mathematics did not study in the mathematics major in the university (in Chinese). Retrieved May 18, 2013, from <http://hk.news.yahoo.com/%E6%B5%B8%E5%A4%A7%E5%B9%BC%E5%B8%AB%E5%AD%B8%E4%BD%8D%E8%A2%AB%E6%8C%87%E5%B8%AB%E8%B3%87%E6%9C%AA%E5%A4%A0%E7%8F%AD%E7%B7%A8%E6%95%B8%E5%AD%B8%E5%A4%A7%E7%B6%B1%E6%95%99%E5%93%A1%E5%A4%A7%E5%AD%B8%E9%9D%9E%E4%B8%BB%E4%BF%AE%E6%95%B8%E5%AD%B8-214814496.html>; iv: Hong Kong Economic Times. Lingnan University overly admitted students. Students press the vice principal to resign (in Chinese). Retrieved May 15, 2013, from <http://hk.news.yahoo.com/%E5%B6%BA%E5%A4%A7%E5%85%A9%E9%99%A2%E8%B6%85%E6%94%B6-%E5%AD%B8%E7%94%9F%E4%BF%83%E5%89%AF%E6%A0%A1%E4%B8%8B%E5%8F%B0-224610709.html>)

## Appendix C. List of guidelines for quality assurance in cross-border higher education issued by key international organizations

Name of organizations	Name of guidelines	Scope of guideline	Key objectives	Year of publication
United Nations Educational, Scientific and Cultural Organization (UNESCO), cooperated with Organisation for Economic Cooperation and Development (OECD)	Guidelines for Quality Provision in Cross-border Higher Education	Member states of UNESCO and OECD	This document recommends what six HE stakeholders (governments, HEIs, student bodies, QA and accreditation bodies, academic recognition bodies and professional bodies) do to establish effective QA framework in cross-border HE.	2005
International Network for Quality Assurance Agencies in Higher Education (INQAAHE)	Guidelines of Good Practice in Quality Assurance	INQAAHE's members, i.e. quality assurance agents in the world (including The Quality Assurance Agency for Higher Education in UK)	This document provides guidelines to its members on the operation of external quality assurance, including cross-border higher education, and demands of its member to have policies relating to both imported and exported higher education.	2007 (latest version)
European Association for Quality Assurance in Higher	Standards and Guidelines for Quality	ENQA's members, i.e. quality assurance	This document provides guidelines for the external quality assurance	2009

Education (ENQA)	Assurance in the European Higher Education Area	organisations in Europe (including The Quality Assurance Agency for Higher Education in UK).	organizations (agencies) which are required to provide evidence in respect of their governance structures, quality assurance policies, policy and procedures of appeal, etc.	
European Quality Improvement System (EQUIS)	EQUIS Standards & Criteria	EQUIS' accredited schools	This document provides the full range of the EQUIS quality standards and the criteria for its accredited schools, covering the governance of those institutions, programs (including off-campus), student quality, faculty quality, their resources, etc.	2014
The Association to Advance Collegiate Schools of Business (AACSB)	Eligibility Procedures and Accreditation Standards for Business Accreditation	AACSB' accredited schools	This document provides the criteria and standards for business accreditation for its accredited schools, covering the governance of those institutions, teaching and learning (including off-campus program), student quality, faculty quality, and academic and professional engagement related to program and learning goals.	2013

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