

# Quality Assurance Handbook

August 2022

This Handbook contains 36 pages

KPMG Learning Academy

## Quality Assurance Handbook

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# 1 Definitions

**Learning Partners** – Refers to academic institutions KPMG Learning Academy partners with to provide its tuition courses. One of these Learning Partners include the Association of Chartered Certified Accountants (ACCA), the global professional body for professional accountants.

**Academic Board** – Refers to the executive body which manages the operations of KPMG Learning Academy.

**Student Services** – Refers to the team of staff members who manage student submissions and support.

## 2 Student Recruitment and Guidance

### 2.1 Scheduled Visits

Visits are organized periodically for students and/or clients attending affiliate colleges or institutions to introduce the portfolio of courses, specialized awards and career pathways offered at KPMG Learning Academy (hereinafter also referred to as the Academy).

### 2.2 Open Day

Open Day is a formal invitation for the public as well as interested prospective students to visit the Academy and experience its' offerings in terms of the chosen programme of study and also the facilities available to students. The Open day offers the prospective student ample opportunity to explore the programmes through the various information sessions and interaction with members of the academic staff. An Open Day is held by the Academy at least once in a calendar year.

### 2.3 Career and Academic Guidance

Career and academic guidance is offered by the Academy in relation to the Specialist and Degree programmes. The aim is to aid in the identification of courses/ pathway which would best map to the students' previous educational background and /or to identify pre-academic training in preparation for their academic studies. The Academy will offer career and academic support related to the chosen programme of studies the student is enrolled in. The nature of the support will be subject, and market focused whilst also delivered by subject specialists/Tutors.

Current students may benefit from individual sessions upon request and through appointment.

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# 3 Admissions Process and Requirements

Students will register their interest by filling an application form with KPMG Learning Academy. This form will be available online and also in hard copy and may be sent out to the Academy via email or post. The admissions process varies according to the programme of studies as follows:

### **ACCA - Association of Chartered Certified Accountants**

The Academy offers support for students to register as new students with ACCA to obtain a registration number and the Malta Institute of Accountants (MIA) which acts as the local ACCA Joint Examination Scheme. The Academy then gathers the relevant documentation in relation to the application of the student. The Essentials, Knowledge and Professional modules have varying entry qualifications (see link below for further detail). Student progress and details are stored and monitored by ACCA and the Academy. Refer to <http://www.accaglobal.com/gb/en/qualifications/glance.html> for more detail on the levels of qualification.

Upon level completion, the student is supplied with the certification relating to the qualification level obtained.

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Undergraduate Courses			
Learning Partner/ Awarding Body	Programme title/s	Standard entry qualifications (for each programme, where specific)	English language requirements
Association of Chartered Certified Accountants ACCA	<b>Diploma in Accounting and Business</b>  <u>Knowledge Module</u>  Business and Technology (BT/F1) Management Accounting (MA/F2) Financial Accounting (FA/F3)	Entry requirements in detail  <a href="http://www.accaglobal.com/vn/en/qualifications/glance/acca/mini-mum-entrance-requirements.html">http://www.accaglobal.com/vn/en/qualifications/glance/acca/mini-mum-entrance-requirements.html</a>	GCSE in English Or English language qualification equivalent to IELTS 6.0 Or Previously completed a degree in the UK or in a majority English speaking country
Association of Chartered Certified Accountants ACCA	<b>Advanced Diploma in Accounting and Business</b>  <u>Skills Module</u>  Corporate & Business Law (LW/F4) Performance Management (PM/F5) Taxation (TX/F6) Financial Reporting (FR/F7) Audit and Assurance (AA/F8) Financial Management (FM/F9)	Knowledge Module	GCSE in English Or English language qualification equivalent to IELTS 6.0 Or Previously completed a degree in the UK or in a majority English speaking country
Association of Chartered Certified Accountants ACCA	<b>ACCA Masters (Level 7)</b>  <u>Essentials Module</u>  Strategic Business Leader (SBL) Strategic Business Reporting (SBR) Advanced Taxation (ATX/P6) Advanced Audit and Assurance (AAA/P7)	Skills Module	Progression from Knowledge and Skills modules

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Professional Accredited Courses			
Programme title/s	Learning Partner/ Awarding Body	Standard entry qualifications (for each programme, where specific)	English language requirements
Award in Soft Skills +++	KPMG Learning Academy	Mature applicants with relevant work experience are considered.	Good knowledge of the English language.
Award in Essentials of Risk Management	KPMG Learning Academy	Mature applicants with relevant work experience are considered.	Good knowledge of the English language.
Award in Becoming a Financial Services Compliance Professional	KPMG Learning Academy	Mature applicants with relevant work experience are considered.	Good knowledge of the English language.
Award in Practical Business Valuation	KPMG Learning Academy	Mature applicants with relevant work experience are considered.	Good knowledge of the English language.
Award in Financial Modelling	KPMG Learning Academy	Mature applicants with relevant work experience are considered.	Good knowledge of the English language.
Award in Coaching and Mentoring	KPMG Learning Academy	Mature applicants with relevant work experience are considered.	Good knowledge of the English language.
Business Psychology for Managers	KPMG Learning Academy	Mature applicants with relevant work experience are considered.	Good knowledge of the English language.
Stepping into Work	KPMG Learning Academy	Basic level of education	Good knowledge of the English language.
Award in People and the Organisation	KPMG Learning Academy	Mature applicants with relevant work experience are considered.	Good knowledge of the English language.
Train the Trainer Award	KPMG Learning Academy	Mature applicants with relevant work experience are considered.	Good knowledge of the English language.
Award in Adult Learning and Development	KPMG Learning Academy	Mature applicants with relevant work experience are considered.	Good knowledge of the English language.
Award in Skills for Success at Work	KPMG Learning Academy	Basic level of education	Good knowledge of the English language.
Award in Leadership Skills	KPMG Learning Academy	Mature applicants with relevant work experience are considered.	Good knowledge of the English language.



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Award in Enhancing Employability: Communication and Presentation Skills	KPMG Learning Academy	Mature applicants with relevant work experience are considered.	Good knowledge of the English language.
Award in Working on the Self	KPMG Learning Academy	Basic level of education	Good knowledge of the English language.
Work Ethics and Employability Skills	KPMG Learning Academy	Graduates and/or individuals who are no longer receiving any education.	Good knowledge of the English language.
Award in Customer Care	KPMG Learning Academy	Basic level of education	Good knowledge of the English language.
Award in Applied Basic IT	KPMG Learning Academy	Basic level of education	Good knowledge of the English language.
Award in Basic English for the Workplace	KPMG Learning Academy	Basic level of education	Good knowledge of the English language.
Award in Maltese Literacy	KPMG Learning Academy	Basic level of education	Good knowledge of the English language.
Award in Numeracy Programme	KPMG Learning Academy	Basic level of education	Good knowledge of the English language.
Award in Office Skills	KPMG Learning Academy	Basic level of education	Good knowledge of the English language.
Award in Sales and Marketing	KPMG Learning Academy	Basic level of education	Good knowledge of the English language.
Award in Working on the Self: You at the Workplace	KPMG Learning Academy	Basic level of education	Good knowledge of the English language.
English for the Workplace	KPMG Learning Academy	Basic level of education	Good knowledge of the English language.

### 3.1 Exemptions and Prior learning

Exemptions may be granted for certain modules in the ACCA pathway and are regulated by ACCA. The following link provides information on the exemptions available:

<http://www.accaglobal.com/uk/en/learning-provider/learningproviders-exemptions.html>

## 4 Student Orientation

### 4.1 Acceptance letter

KPMG Learning Academy in conjunction with the relevant Learning Partner welcome students onto the applied programme of study by means of a letter of acceptance. Vital information such as course name, location (where applicable), mode of study, starting date and expected date of completion are included within this letter.

### 4.2 KPMG Learning Academy - Terms & Conditions

The Terms and Conditions are available on the KPMG Learning Academy Website ([ACCA Classroom and Live Online Courses Terms and Conditions – KPMG Learning \(kpmglearningmalta.com\)](#)) and are signed by the student when enrolling for the respective programme of studies, whereby the following is agreed:

- a. On signing the Terms and Conditions, a student is considered fully enrolled in the respective Programme of Studies.
- b. KPMG Learning Academy is to provide the student with a full preparatory course of lectures, relevant course material and access to the Learning Resources of the relevant Learning Partner towards the attainment of the programme of study. The learning resources are course dependent. Upon commencing a programme of studies students are given an orientation that walks them through the details of the specific course including resources, how and where to access them and other details. The learning resources may include a library, network points, laptops for use within the premises and classrooms equipped with network points, access to virtual learning systems and audio-visual capacity.

The classrooms and learning resources will reflect the programmes being delivered.

The student agrees to the full course fee chargeable and payable to KPMG Learning Academy.

- c. The programme of study is attained after students have successfully completed their course of studies and after they have reached the necessary standard of achievement as is normally approved by KPMG Learning Academy and the relevant Learning Partner.
- d. The duration of the Course and number of lectures and online support provided by KPMG Learning Academy is to be regulated by the course timetable/calendar. The online support will consist of tutor access and support which will allow students to set meetings, request a call back from the tutors or communicate via emails.

Tutor access and support is course specific and would be described in detail during the orientation session and, following that, through student services. Whilst all care is taken to avoid changes, the timetable is liable to change from time to time, and as required by the necessities of the Programme of Studies. Communication with students of any changes in timetabling/ schedules will be

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made via email and/or through the course specific student portal, and student services.

- e. The payment terms are agreed and included within the Academy's website.
- f. Students intending to withdraw from KPMG Learning Academy must give immediate written notice to Student Services. A student who withdraws after enrolling and signing in agreement to the terms and conditions is liable for payment of the full fees due for the programme of study. All fees payable to KPMG Learning Academy are non refundable. Requests for ex-gratia refunds of part of the fees paid in cases where a student is obliged to withdraw because of circumstances beyond the student's own control (excluding changes in employment) may be made in writing, including proof of the circumstance, to the Academy's email address [kla@kpmg.com.mt](mailto:kla@kpmg.com.mt).
- g. The student should abide fully to the Rules and Regulations issued by KPMG Learning Academy.
- h. The student will attend the physical or online course lectures in proper attire. The student is not to cause any form of disturbance during the lecture.
- i. Gross misbehavior or grievances on the part of the student may result in expulsion, Refer to 'Student Complaints Procedures- 7' of the same document.
- j. A student will have the chance to postpone the course thereof provided that the postponement by means of transfer of the course is requested by the student in writing not later than one week prior to the course commencement date. KPMG Learning Academy has absolute discretion as to whether to accept such request or not, which will be against an administration charge to cover costs. Notwithstanding this, if the student brings forward, at any time prior to the examination, medical evidence that he/she is suffering from serious health complications and thereby is impeded from carrying out the examination, he/she will be given the chance to attend for such course at a later date.

## 4.3 Rules, Regulations and Disciplinary Action

The following is represented in the student Academy's Terms and Conditions.

### 4.3.1 Academic Conduct

Students are not permitted to seek unfair academic advantage, e.g.

- by seeking to pass off the words of others as their own;
- by unauthorised collusion, i.e. aiding or attempting to aid or obtaining or attempting to obtain aid from another candidate or any other person.

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### 4.3.2 Use of Information Technology facilities

#### Equipment

- Introduction: Users are responsible for ensuring that they are sufficiently familiar with the operation of any equipment they use to make their use of it safe and effective and to avoid interference with the use of it by others.
- Movement: No equipment or other IT facility may be moved without the prior agreement of the Training Coordinator.
- Network connection: No equipment may be connected in any way into any network or other IT facility of the institution without the prior written agreement of the Training Coordinator.
- Students attending online lectures must ensure that they have the right hardware and internet connection to join the live sessions.

#### Software

- Live online sessions will be delivered using Microsoft Teams. Students will be sent instructions on how to log in and access the lectures.
- It is recommended that Microsoft Teams software is installed on the student's chosen equipment to follow the lectures; nonetheless, a web version is also available.
- Microsoft Teams allows students to switch on their cameras and microphone in order to communicate with their tutor. Students may also keep their cameras off when switching on their microphone and they may also make use of the chat area to ask the tutor a question. Microsoft Teams also has the 'Raise Hand' facility which will attract the tutor's attention to the respective student/s.
- Live Online sessions may be recorded for future playback, whereby students can view the recording of the live online sessions. If lectures are being recorded, students are advised that they are participating in a training event which is being recorded for future playback. The recording may include recording of voice audio and/or web camera video. They are also advised that their name may be recorded as part of the video recording. Students are also advised that the recordings and related presentation materials should not be copied or distributed in whole or in part outside KPMG Learning Academy.
- Lecture recordings do not replace the actual Live Online Lectures, these recordings are being provided in order to aid the student in the revision and exam preparation phase.

#### Uses

- Users must not in any way cause any form of damage to the IT facilities, nor to any of the accommodation or services associated with them.
- Users must not modify any of the provided software nor incorporate any part of the provided software into their own work without permission from the Training Coordinator.

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- Users must not copy any of the provided software without permission from the Training Coordinator.
- Users must not load onto the IT facilities any software without permission from the Training Coordinator.
- Users must not deliberately introduce any virus, worm, Trojan horse or other potentially harmful or nuisance program or file into any IT facility, nor take deliberate action to circumvent any precautions taken or prescribed by the institution to prevent this.
- Users must not access, delete or amend the data or data structures which have not been generated by them unless they are specifically authorized to do so by the Training Coordinator.
- Users must not interfere with the use by others of the IT facilities; they must not remove or interfere with output belonging to another user.

### Disclaimer

- The Academy accepts no responsibility for the malfunctioning of any IT facility or part thereof, whether hardware, software or other.
- The Academy accepts no responsibility for the loss of any data or software or the failure of any security or privacy mechanism.
- No claim shall be made against the Academy, its employees or agents in respect of any loss alleged to have been caused whether by defect in the resources or by act or neglect of the Academy, its employees or agents.

### 4.3.3 Unacceptable Behaviour and Misconduct

- i. Any behaviour or action that is likely to have an unreasonable negative impact on another student (including a member of staff) in relation to their studies and/or Academy experience, including bullying and/or discrimination will not be tolerated.
- ii. Gross misconduct will be immediately reported with immediate consequence of temporary suspension.

Gross misconduct is conduct serious enough to destroy fundamentally the contract between a student and the Academy, making any further relationship or trust impossible.

Examples of gross misconduct include (they are for indicative/ illustrative purposes only and are not exhaustive):

- acts of theft, fraud or deliberate falsification of records, or use of Academy premises or assets for unauthorized activity;
- physical or verbal abuse of a classmate/ tutor or any other staff member of the Academy;

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- the possession of illegal drugs or incapacity due to drunkenness or unauthorized drug taking on Academy premises or on Academy business;
- racial, sexual or other acts of harassment or discrimination, including sexual misconduct on Academy premises or on Academy business;
- acts of gross insubordination, or refusal to comply with legitimate instruction;
- willful or negligent misuse or damage to Academy property or the property of classmates/ tutors causing unacceptable financial loss.

### 4.3.4 General

- Students are to sign the relative attendance sheet/ online ID verification.

The attendance will be recorded as follows:

**Live classroom sessions and examinations:** the attendance will be recorded by the tutor on hard/soft copy. The attendance is then filed and monitored by the administrative staff.

**Live online classrooms and examinations:** attendance is recorded and monitored through a protected log in of the respective student.

- A student who is prevented to attend class should inform the Academy.
- Smoking is prohibited within the premises. Smoking is only allowed in the clearly marked designated smoking areas.
- Inappropriate behaviour and language within the premises will not be tolerated.
- Eating and drinking in training rooms is prohibited.
- The Academy is protected by camera surveillance; anyone who is caught in acts of vandalism or theft will be prosecuted. Damage will have to be reimbursed.
- Students are required to meet all due dates of payment. Failure to pay fees may result in a withdrawal of all services to the student.

### 4.3.5 Procedure and appeals

- All communication relating to Reports, Complaints and Appeals, among others, are handled and administered by the Academy's Student Services team.

Incidents of academic fraud are reported by the member of staff involved or directly through the software. The report is received by Student Services. Further action may be taken by Student Services depending on the circumstance and offence. The report could be forwarded to the Academic Board for further resolution or directly to the Disciplinary Board.

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Students will be notified by the Academy of a temporary suspension. The student will be entitled to appeal within twenty working days from such a decision to a Disciplinary Board, consisting of one independent lawyer chosen by the Academy and members of the academic staff appointed by the Academic Board. The Academic Board will decide whether the student should be expelled or not. The decision is to be in writing and will have to be handed down by the Academic Board within a month from the date of the first hearing. If the student does not appeal against his/her suspension then KPMG Learning Academy may proceed to expel him/her from the programme of study and such expulsion is to be affected in writing, which will be communicated by registered post to the student's last informed address.

### 4.4 Students Orientation

During the Student Orientation period students are shown round KPMG Learning Academy's premises at either the address below or any other venue from which the school provides tuition services:

KPMG Learning Academy, 23 Vincenzo Dimech Rd, Floriana

- Reception and Student information area
- Training and Meeting rooms
- Learning Resource Room
- Leisure and Café Area

### 4.5 Programme of study

The structure of the specific programme of study is explained in detail during the orientation session. Detail includes:

- Lecture times and mode
- Module information
- Lecturers and support staff
- Course specific methodology for the marking of exams
- Minimum attendance required (where applicable)
- Certification

### 4.6 Teaching and Learning resources

Students are introduced to the relevant Learning Partner's portal which includes programme and module information, library and study resources as well as information on submitting any required assessments. Students can join communities and network with like-minded students. This is also the official channel for delivering important announcements which are specified to the programme of study.

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The learning resource portal will contain relevant learning material namely the specific core and recommended text books (when applicable) as well as the facility to access a specific learning portal.

The KPMG Learning Academy will be connected to any offsite premises not housed in KPMG's main offices and building in Pieta through network switches in a pre-determined closed room which will be specifically designated for this purpose. The main Data room is located in the KPMG Pieta office that will include the entire server infrastructure. Back-up systems, archiving of records and disaster recovery operations are hosted in a third property.

In the Academy's premises data room, GO plc shall be contracted for internet service and KPMG IT consultants will assist the respective personnel in view of connections and set-up.

With the above infrastructure, all classrooms are serviced with data points and office administration staff are connected to the KPMG network.

### 4.6.1 Pedagogical Methods

The Academy's tutors undergo induction and continuous training on varied techniques in teaching and learning. The methods of teaching will be highly dependent on; the particular programme of study; the aims to be reached; and the learners in the group, incorporating a range of approaches to facilitate learning.

Live in-person training and live online training will include the use of lectures, presentations, visuals and videos, discussions/ forums and focus groups, group and individual writing tasks, case study analysis and others as may be fit for purpose. The varied methods of delivery and learning will foster greater levels of active participation, motivation and content engagement in students.

Upon request and whenever possible, the Academy will endeavour to accommodate special adaptations for learning/ participation or other requirement of a student with a disability and/ or special needs. The student is required to call for a meeting with Student Services to discuss any such requirement in the course of his/ her studies.

### 4.6.2 Staff recruitment and Development

Recruitment and selection within KPMG Learning Academy is based on the following starting points:

- Equal opportunities are given to every person, regardless of race, color, sex, religion or political preference. Candidates will be selected according to predetermined criteria.
- Candidates are only considered if they are in possession of at least one MQF level higher than the level of the programme of study, in the same subject area that they applied for. Candidates must also be IT proficient and capable when facilitating live online lectures.



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- All else being equal, preference will be given to candidates that have a teaching track record and experience in the field of study. Lecturing and tutoring staff participate in development activities designed to foster reflection, constructive criticism and continued learning and development. Activities include induction training, peer observations and appraisals, and other adhoc or bespoke training sessions that are organised by the Academy as part of developmental activities.

## 4.7 Communication

### 4.7.1 KPMG Learning Academy Student Portal

- Most of the Academy's communication between students, lecturers and the administration occur through the Student portal and via email.
- Students receive an invitation via email to be able to login to the respective Student Portal
- A confirmation of invitation is thereby received
- Students are requested to check their emails daily for any updates and inform the Academy of any changes in their contact details
- The Student Portal includes relevant class schedule, course materials and other links which will aid in their studies

### 4.7.2 Student Support

- One on one support for students is offered by appointment

## 4.8 Study skills

The aim of the study skills is to develop those skills which will enable students to study confidently at undergraduate level and beyond. These skills are intertwined with the course content being delivered and are set are to prepare students:

- for further study on the programme of study chosen and beyond
- maximizing time and successfully balance work and study
- understanding and applying learning strategies, improving effectiveness and efficiency of learning
- identifying the requirements of a task or question
- adopting the attitude toward continuing professional development

## 5 Student Feedback

### 5.1 Student Feedback Form

Student Services are responsible for the distribution, collection, and analysis of feedback forms. Actions to be taken and by whom, good practice and/ or other aspects highlighted by students will be included in a yearly report and presented to the Academic Board.

The feedback form should include rating and/or comments for:

- KPMG Learning Academy staff assistance
- Leisure and café services
- Online virtual learning tools
- KPMG Learning Academy website, portal, calendar
- Course material; learning resources
- Lecturers Interactivity and participation

Student feedback forms are distributed and collected quarterly or as often as may be deemed necessary.

#### Relevant Learning Partner Programme/Module Forms

The Relevant Learning Partner's feedback should also be collected from the students. The students' view regarding the teaching on the course, assessment and feedback, academic support, organisation and management, learning resources and personal development is essential to the effectiveness of the programmes. The module feedback form is collected once per each module by the Learning Partner.

### 5.2 Academic Board (Undergraduate and Postgraduate)

The purpose of the Academic Board (also referred to as the Board) is set-up to ensure that there is an effective channel for formal communication between students and staff as well as a forum for discussion relating to the academic experience of students on the relevant programme(s). The Academic Board should cover all students and programmes within the Academy wherever they run and should be inclusive of:

- modules and programmes

The membership of the Academic Board constitutes as follows:

- Chair – Partner/ Head of the Academy
- Academic Consultant of the programmes represented
- All academic staff aligned to the delivery of Programmes
- Secretary

The Chair is an experienced member of staff, normally the Head of the Academy or a Director of Programmes. The Chair is responsible for:

- Bringing the meeting to order and regulating the conduct of the meeting

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- Following the agenda and controlling the amount of time spent on each item leading the Board towards an agreed decision or conclusion.
- Ensuring that agreed actions are appropriate and delegated and implemented within an agreed timescale.
- Ensuring the Board abides by its Terms of Reference.
- Checking all minutes paying regard to how minutes are attributed to individuals and ensuring they are circulated to the members of the Board.
- Agreeing meeting dates and ensuring these are circulated to all members.

The Secretary can be an academic or administrative member of staff. The Chair and Secretary should communicate regularly to ensure:

- That Academic Board meetings take place.
- That members are aware of the date and location of meetings.
- That the agenda is circulated in advance of the meeting.
- That accurate records are maintained of meetings, decisions made and actions taken.

In addition to providing a response to students, the issues and actions arising from the Academic Board will be reported through \*'mechanisms according to its nature'.

\*- 'Mechanisms according to its nature' refers to the nature of the action/ issue that would be forwarded to the responsible body in question that could be academic, Student Services or directly through a member in view of his/ her representation during the Academic Board.

## 6 Examinations held by Learning Partners

### 6.1 Learning Partner Regulations

All examinations and assessments follow a specific procedure and set of guidelines as stipulated by the relevant Learning Partner to ensure the entire process is secure and efficiently administered. The guidelines are subject/ programme specific and dependent on whether the examination is pen and paper, online or computer based.

#### 6.1.1 Procedure/s and set of guidelines for online and computer-based exams

ACCA Exam format

Each exam:

- is of two to three hours' duration
- is out of 100 marks
- has a pass mark of 50%

**Guidelines and requirements:**

- Students should make arrangements to sit their exam(s) directly with the respective Learning Partner and settle the exam fee directly with the Learning Partner.
- Candidates should have a valid student registration number in order to register for the respective exam (where applicable)

#### 6.1.2 Learning Partner

More details on the Learning Partner Regulations, policies, procedures and guidelines governing exams: <https://www.accaglobal.com/gb/en/student/exam-entry-and-administration/rules-and-regs/exam-regulations.html>

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# 7 Complaints and Appeals procedures

These procedures are in place to ensure that complaints against KPMG Learning Academy or one of the Learning Partners represented by the same are treated seriously and, if found to be valid, are acted upon to ensure that the students' interests are protected as far as it is possible for KPMG Learning Academy to do so.

7.1. Suggestions and complaints are first to be raised with the person concerned in the first instance. If the matter is not brought to a close the complaint will then progress through Informal or Formal procedures step by step up the management structure.

## 7.2. Informal Stage 1

7.2.1. Students who wish to make a complaint shall discuss it with a KPMG Learning Academy representative, who will advise on the best way to proceed by directing them to specific persons who can resolve the problem.

7.2.2. The member of Staff consulted shall discuss the complaint fully with the student and – with the students' consent - anyone else involved, to see if it can be resolved informally. This may involve referral of the complaint to third parties including Learning Partners.

7.2.3. The outcome of complaints dealt with informally should be briefly documented and a copy of the outcome sent to the student within 10 working days.

## 7.3. Informal Stage 2

7.3.1. If the student is dissatisfied with the outcome achieved through Informal Stage 1, the complaint shall be sent in writing to a KPMG Learning Academy member of management, within 10 days of the completion of Informal Stage 1.

7.3.2. This member of management shall investigate the complaint fully and shall seek an informal resolution of the problem(s), either by correspondence or through discussion as soon as possible.

## 7.4. Formal Stage

7.4.1. If a student is dissatisfied with the outcome achieved from the two Informal Stages, they shall proceed to the Formal Stage. They shall put the complaint and the reason they are dissatisfied with the outcomes of the two informal stages in writing to a member of Senior Management, within 10 days of the completion of the last Informal Stage.

7.4.2. The member of Senior Management, having fully investigated the complaint shall decide if the complaint shall be terminated at this stage; or whether

- There is reasonable justification for the complaint; or whether
- There is no reasonable justification for the complaint

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- 7.4.3. The member of Senior Management shall make their decision known to the student(s) and members of staff involved within 10 working days from its receipt.
- Seek to resolve any justifiable complaints through recommendations which all parties involved in the complaint shall be invited to accept.
  - If the recommendations are agreed, steps are taken to ensure that they are implemented in full within the agreed time period.

### 7.5. Appeal

7.5.1. If the student is not satisfied with the decision after the Formal Stage or if the recommendations made at this stage are not implemented. The student will submit the appeal in writing to a Senior Management member who did not hear the case under the Formal Stage within 10 days of receiving the outcome of the Formal Stage.

7.5.2. The person receiving the appeal shall:

- Decide to enforce the implementation of the recommendations made at the end of the Formal Stage;
- Dismiss the case, giving reasons;
- Seek agreement to an alternative set of recommendations;
- Determine whether there are sufficient grounds to establish a complaints Panel to hear the appeal.

In such cases the decision shall be final.

7.5.3. The student Complaints Panel shall involve three persons. These shall be a member from Senior Management, the Senior Management member who considered the appeal and a member from the Academic Staff.

7.5.4. The Student Complaints Panel shall hear the complaint within 10 working days of the board being established.

7.5.5. The Chair of the Panel shall submit the decision of the Panel, within five weekdays of the last Panel meeting, a written report to the Head of KPMG Learning Academy. The decision of the panel shall be final. If necessary, the chair shall have a casting vote.

7.5.6. The Chair of the Panel shall seek to ensure that any actions arising from the decision of the Panel are implemented within the timescale identified in the report and shall report any failure to complete actions to the Head of KPMG Learning Academy.

## 8 Statistical Information (Undergraduate and Postgraduate)

- i. The availability of statistical information is not an end in itself but is one of the five key monitoring points for quality and standards.
  - Data on students continuing at the Academy, completing qualification(s) with the Academy and students who enroll for one module/course only.
  - Data on marks achieved by students.
  - Data on leavers/graduates enrolling for more courses at the Academy.
  - Results of the Feedback, Module and Programme Forms.

This data pertains to undergraduate and post-graduate study. It will relate specifically to the partnership KPMG Learning Academy will have with the respective Learning Partner.

The information is collected by the Academy as part of its Quality Monitoring Report (QMR). The list is indicative and may change to reflect the requirement of the Academy. The information is then (incorporated and) analyzed by the Academy for performance reports.

All information, guidelines, plan of action, or recommendations resulting from QMRs or other Academy processes are presented and discussed during the Academic Board meetings and decisions are made regarding responsibility, action and timelines.

Access to data should allow the Academy to:

- Establish the context within which the results for the Academy should be reviewed;
  - Identify any immediate developments about which action should be taken;
  - Consider any longer-term trends to which consideration should be given.
- ii. It is in order to achieve this objective, via the availability of annual standard data sets, that the Academy will work on:
    - keeping track of the names and numbers (and other categorisations – gender, ethnicity, disability etc.- as deemed appropriate for quality monitoring purposes) of undergraduates and graduate students who:
      - a) transfer into;
      - b) transfer out of;
      - c) withdraw from;
      - d) have temporary suspension from;
      - e) fail to pass.

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- review the annual progress and achievement rates of undergraduates on the courses for which it is solely or jointly responsible, and in particular with respect to gender, race and disability;
- monitor any relationship between qualification performance and entry qualifications (where applicable) in the undergraduate courses for which it is solely or jointly responsible.

The reviewing and monitoring are conducted by the Academy against performance and data collated across the Academy's Learning Partners. Information gathered within the reviewing and monitoring process is in compliance with GDPR Legislations applicable at the time.



## 9 Quality Monitoring

### 9.1 Annual and Quality Monitoring Report (QMR)

#### 9.1.1 Purpose of reports

Annual and quality monitoring considers the effectiveness of programmes in achieving stated aims and intended learning outcomes/objectives, identifying issues associated with the achievement of programme standards and the quality of the student experience. It ensures that appropriate actions are taken to resolve issues, to disseminate good practice, enhance quality and (for in-house programmes) to inform the planning process.

Quality Monitoring Reports (QMRs) provide snapshots of the monitoring process at an agreed point in time.

#### 9.1.2 Writing

Annual and quality monitoring reports are therefore written and updated by report authors throughout the academic year, following consideration of evidence.

They address those issues that are local to the programme(s) considered within the report, or concerns that are symptomatic of wider problems which need to be addressed by the Academy or the Learning Partner as a whole. Similarly reports identify any good practice that will be disseminated across the Academy and Learning Partner. In view of the wide circulation of reports, students and staff are referred to by their position and not by name.

The reports are meant to provide an opportunity to celebrate success and draw attention to expectations, commendable practice and other notable achievements.

Annual monitoring reports compiled by the Academy, are evaluative in character. In addition to descriptive text, they provide context for any judgements or assertions, e.g. if achievement is outstanding, the level of achievement is indicated, and compared with an appropriate benchmark, for example, the national subject average. They also reference judgements or assertions to relevant supporting evidence. In most cases, this evidence will be located within report appendices. Evidence may be “triangulated” to a number of different sources. This is especially useful where no single piece of evidence may offer irrefutable support for a claim, although a number of sources combined together present a strong case.

##### 9.1.2.1 Report structure

The reports consist of information gathered from pass rates, feedback forms and any tutor comments made throughout the course of study. With respect to the ACCA qualification, the Examiner Reports which highlight a general approach to the syllabus and the exam and provide tips on how to improve students' exam performance. KPMG Learning Academy has no control over the Examiner Reports issued by ACCA and the comments made within the respective report. These reports are viewed in order to

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establish any areas where students might be lacking and are thereby discussed amongst the respective the tutors for improvement purposes.

### 9.1.2.2 Evidence to be considered

The list of evidence to be considered includes:

Admissions data and enrolment profiles (age, gender, ethnicity and disability)
Achievement data/Pass Rates
Programme feedback form analysis
Feedback from the induction process (if available)
Minutes of the Academic Board/Tutor Meetings with responsibility for teaching quality, progression and retention, evaluation / enhancement of quality procedures (where applicable)
External quality reports (where applicable)

All evidence is discussed with relevant colleagues, to determine agreed actions, success criteria, evidence for measuring success, agreed timescales, responsibility and report back mechanism(s).

The annual and quality monitoring report template provides a table to record consideration of the relevant evidence. For in-house/joint and franchised provision, the evidence should be retained within the Academy, but is not required to be appended to the report.

With respect to programmes producing QMRs, evidence is appended as well as CV details for new members of staff and a list of staff who have left together with a list of programmes that did not recruit.

As part of the QMR exercise, the following is also appended:

- A list of new and closed programmes and of programmes that underwent major changes.
- A list of all new modules, withdrawn modules and modules that underwent major changes, changes to programme titles.
- A list of validations/reviews and outcomes of those events; and
- A statement detailing how the Academy has discharged the responsibilities under the accreditation agreement.

### 9.1.2.3 Actions

Following the issuance and finalization of the QMR, live action planning is executed; nonetheless, not all sections will have associated actions. Following consideration of

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each piece of evidence actions will be raised and entered within the action table. Actions will be recorded providing context, citing point of origin and success criteria.

Required actions may be reactive, following evaluation or reflection of issues raised from a variety of evidence throughout the academic year. Actions need not only address problems, but they may also be proactive and will be used to lay out plans for future enhancements or other developments.

Actions will be measurable and/or observable. They need not relate to next academic year; they can also apply to years beyond the coming year. Actions also need not necessarily be the sole responsibility of the programme but would also reside at Academy or Learning Partner level. Authors may choose to highlight the most important actions that need to be addressed at the next level.

### Notable success/strengths and good practice

Notable success/strengths and good practice arising from within the programme which would be suitable for dissemination are identified and reported within the table provided. For the purposes of quality monitoring, good practice is defined as those distinctive activities or strategies which improve academic quality and standards that can be shared across the institution. Dissemination method depends on content and audience. This is made through internal email, notice board, newspaper article/ write-up or otherwise.

### Reflective comments

A reflective commentary is produced for all annual monitoring reports and for quality monitoring reporting on new provision in the first year of operation. The commentary is included to demonstrate the consideration of the evidence and support the actions identified. The questions below act as prompts for each section and are also contained within the report template.

### Recruitment and enrolment profiles

The below criteria consider recruitment and enrolment profiles and identify any enhancements that could be made to improve either the process and/or outcomes.

#### Targets (optional)

- Were targets met and were there any issues concerned with meeting targets?

#### Applications

- Are the levels of applications comparable to suitable benchmarks (e.g. university or national levels)?
- How do applications compare with previous years' levels? Is there a significant trend?

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### Enrolment profiles- General comments

- Are the levels of enrolment comparable to suitable benchmarks (e.g. subject or national levels)?
- How do enrolments compare with previous years' levels? Is there a significant trend?
- Is the programme meeting the outcomes and objectives of relevant policies with regard to enrolment profiles?

### Qualifications upon entry

- Is there anything of significance to note in the qualifications profile?
- How do qualifications upon entry compare with previous years' levels? any trend?

### Disability

- Is there evidence that there is equality of opportunity for disabled students?
- How does the level of students with disabilities compare with previous years' levels? Is there a significant trend?

### Ethnicity

- Is there evidence that there is equality of opportunity for all ethnic groups? If not, what will be done to address this issue?
- How does the ethnic mix of students compare with previous years' levels? Is there a significant trend?

### Gender

- Is there evidence that recruitment is independent of gender?
- How does the gender mix of students compare with previous years' levels? Is there a significant trend?

### Age profile

- Is there anything of significance to note in terms of age profile of recruited students?
- How does the age profile in the year being monitored compare with that of previous years? Is there a significant trend?

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### Progression and achievement

Progression and achievement data are considered (where possible in the context of suitable benchmarks), in particular any poor progression and achievement, significant withdrawal, and transfer or failure rates. Where applicable, also data relating to individual articulation agreements and future developments or enhancements is identified.

#### Progression

- Are there any progression issues associated with the enrolment profiles of students (e.g. ethnicity, age profile, etc.)?
- Are there any issues associated with other significant and/or distinct cohorts (e.g. students entering specific institutions)?
- How does progression compare with previous years' levels, is there a significant trend?

#### Achievement

- Was the achievement at an acceptable level with particular reference to classification and completion profiles?
- Are there any achievement issues associated with the enrolment profiles of students (e.g. ethnicity, age profile)?
- Are there any issues associated with other significant and/or distinct cohorts (e.g. enrolling after a specific institution such as University etc.)?

### First destination statistics

Data from the graduates of the previous academic year (wherever possible in the context of suitable benchmarks) is taken in consideration together with the level of further study or take-up and any enhancements that could be made are identified:

- How does study succession data compare with previous years' levels? Is there a significant trend?

### Curriculum development

Where applicable, major issues related to this aspect raised by External Examiners (EE), Professional, Statutory and Regulatory Bodies (PSRB), students and staff identify future developments and/or enhancements which are noted, considered and discussed with the respective Learning Partner.

- What are the main issues raised by EEs, PSRBs (where applicable) and students regarding the curriculum?
- How could these be addressed?

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- Does the enrolment profile have any implications for the structure or content of the curriculum?
- Are there student career implications for the curriculum?

### New programmes

Any new programmes which have completed their first year of operation are included. Notes and comments are included with respect to any strengths or weaknesses associated with programme start-up by considering issues related to this aspect raised by External Examiners (where applicable) and students whilst also identifying any enhancements that can be made.

### Learning, teaching and assessment

Within these criteria comments are made on the way in which the programme is meeting relevant outcomes/aims of appropriate policies concerned with learning, teaching and assessment. Comments are also made on major developments (e.g. introduction of new teaching practices, innovative modes of delivery, methods of assessment).

- What major developments in learning, teaching and assessment have taken place?
- Does the enrolment profile have any implications for the learning, teaching and assessment activity of the programme?

Issues related to this aspect raised by External Examiners (where applicable) and students are carefully considered whilst also identifying future developments and/or enhancements that can be made.

Comments on the number of academic misconduct cases and any measures taken to deal with them are also included.

### Learning and IT resources and student support

#### Learning and IT facilities

Comments are noted upon the acceptability and appropriateness of learning and IT facilities and any issues related to this aspect raised by External Examiners (where applicable) and students are considered. Any future developments or enhancements that might be needed are identified and investigated accordingly.

- Does the enrolment profile have any implications for the type of facilities needed and access to them to meet students' needs?

#### Student support

Comments are made on the acceptability and appropriateness of support services whilst any issues related to this aspect raised by External Examiners (where applicable) and students are considered. Any future developments or enhancements that might be needed are identified and investigated accordingly.

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- Does the enrolment profile have any implications for the type of support needed to meet to students' needs?

### Staff recruitment and development

The appropriateness of the staff profile and if any changes have been made are considered whilst also providing details of changes in staffing by appending brief CV details for new staff and a list of staff members who have left.

Details of staff development undertaken during the reporting period are provided whilst any future staff development needs are also identified.

### Quality management process

The quality management processes in place including, where appropriate, a note of student involvement in quality assurance are commented on together with any enhancements that can be made. Comments will be included on programme handbooks, programme specifications, student feedback processes, audits (where applicable), reviews and validations (where applicable).

Comments will also be made on the match between information in the student handbook, promotional material, student experience and issues are considered in relation to this aspect raised by External Examiners (where applicable) and students.

### Operation and management of the collaboration (if applicable)

Comments on the arrangement and the nature, frequency and appropriateness of communication between the Academy and the Learning Partner on academic and administrative matters are made whilst also identifying any enhancements to current processes.

### Data

Data sets to be considered for in-house, joint and franchised programmes will be made available to report authors by the Academy. Data is to be produced by the partner institution and should conform to the indicative data set provided within the report template appendix.

#### 9.1.3 Submission

Reports from Learning Partners will be submitted via Undergraduate Programmes Officer. The deadlines for submission of reports each year are end of January (where applicable).

#### 9.1.4 Review of collaborative reports

The Head of the Academy will read and comment on Learning Partner reports and notify the Academy about actions to be addressed.

## 10 Quality Monitoring – Learning Partners

### 10.1 Learning Partners - Annual Monitoring Report

The Learning Partner carries out an annual monitoring exercise during which information is collected through documentation, meetings with Management and staff, and interviews with students and lecturers (where applicable). The Learning Partner may carry out classroom observations (where applicable) during the visit and collates a report on the teaching and delivery observed. The report will also include photos of the building and any enhancements/ changes carried out throughout the academic year.

The final annual monitoring report is then submitted to the Learning Partner and Head of the Academy. The following outlines the process and some relevant questions/ information which may be gathered:

- a. Meeting with Management.
  - Is the Academy offering the programmes they have been approved for? List them.
  - Does the Academy have experience/involvement with Quality Assurance Organisations? Provide evidence.
  - Does the Academy collaborate with other Higher Educational Institutions? Which, if any.
  - Organigram and organizational structure. Provide a short description of the key staff members' experience and background.
- b. Meeting with Management, Administrators and Coordinators
  - Student's registration records. Ensure regularity
  - Identify numbers, sex and age of students
  - Analyse academic timetables. Ensure hours of tuition and seminars allocated match the respective requirements
  - Report on the Academy's ability to respect and understand deadlines for registration
  - Evidence that student performance is being monitored and discussed
  - Collect means by which the Academy is identifying internal issues and how they are being resolved - if so. Are there action plans, minutes of meetings to counter student complaints/ concerns?
  - Review attendance rules and attendance records. Report any comment for improvement / best practice
  - Review the Academy's student induction programmes. Collect evidence.
  - Take note of any procedures for feedback from students, including feedback mechanisms
  - Evidence of written procedures for dealing with complaints, if any.



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### c. Academy Staff and Lecturers

- Report Lecturer's understanding and proficiency in the following:
  - Processes regarding exams.
  - Awareness of procedures and deadlines.
  - Evidence of meetings whereby student pass rates are discussed, feedback from students is shared with the lecturers and to review any changes in the syllabus.

### d. Facilities and Resources:

- Photos of building, classrooms, resources centre, library, canteen, recreational facilities, staff rooms and offices.
- Provide detailed notes on observations.

### e. Meeting with Students:

- Gauge students experience at Academy.
- Provide detailed notes on observations.

### f. Academic programme suggestions by Academy:

- Identify the academic programme suggestions made by the Academy
- Review the delivery methods of academic programmes and their effectiveness in teaching and educating students

### g. Student Progression:

- Detail progression of students.

### h. Learning Partner Action Plan

- Identify the action plan for the Learning Partner

### i. KPMG Learning Academy Action Plan:

- Identify the action plan for KPMG Learning Academy

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### 10.2 Malta Further and Higher Education Authority (MFHEA)

External Quality Audits (EQAs) are carried out under the responsibility of the MFHEA. The EQA is conducted by a Peer Review Panel selected by the MFHEA. Both the external experts including the Head of the Panel as well as the student evaluators are selected per detailed criteria developed from time to time by the MFHEA according to each category of provider. All Panel participants receive appropriate training and induction.

External Quality Audit (EQA) is an evidence-based process involving the critical self-assessment of current institutional systems and procedures for assuring the quality and standards of academic programmes.

The Peer Review Panel assesses the evidence provided by educational institutions and evaluates the extent to which it indicates that the Standards for internal quality assurance are being implemented. It is a shared endeavour with the entity having responsibility to conduct an open and reflective account of its progress to date and an assessment of how current practices could be further developed and enhanced. The critical self-evaluation should involve academic staff, students, administrative staff, resource managers and all others involved in supporting the students' experience. Further details can be found from the following link - <https://mfhea.mt/>.

## 11 Academic Programmes Management Board

The main aims of the Academic Programmes Management Board is for:

### Achievement

- 1 enhancing student achievement;
- 2 improving staff achievement with respect to academic provision;
- 3 approving academic strategies, policies and plans to improve achievement;
- 4 determining and developing the character and scope of the curriculum/ content of programmes so as to enhance student achievement;
- 5 enhancing the academic quality of academic provision so as to enhance student achievement;

### Planning

- 6 determining the shape of the Academy's academic portfolio;
- 7 ensuring that the Academy works in a coherent and concerted manner so as to achieve strategic objectives and address strategic risks related to academic provision;

### Assuring standards and quality

- 8 ensuring that the standards and quality of the Academy's academic provision are appropriate and that they meet any external requirements;
- 9 ensuring that there is proper conferment of the Academy's awards and credit (where applicable);
- 10 ensuring that there is appropriate externality in the monitoring and development of academic provision; and
- 11 ensuring that the Academy is responding appropriately to external reviews, audits etc.

## 12 KPMG Learning Academy Probity

### 12.1 Audited Accounts

KPMG Learning Academy is run under a civil partnership and hence does not have a legal obligation to prepare audited financial statements. Policies and procedures are in place to prepare monthly management accounts that are reviewed by the Partners and approved on an annual basis by the Partner group. Below is an extract of the Partnership agreement;

1. Full and complete accounts will be prepared for the year ended 30th September of each year. Such accounts shall be prepared so as to give a true and fair view of all assets and liabilities of the Partnership as of that date and the profit or loss for the year.
2. The accounts shall be prepared and presented on such basis and in such form subject to the other provisions of this Agreement as the Partners may from time to time agree.

### 12.2 Budget Plans

Annual budgets are prepared and on a monthly basis an assessment is carried out to compare actuals to budgets. Any discrepancies are investigated and followed up. On a longer-term basis, a 3 year rolling basis budgets are prepared to set the Academy's strategy.

### 12.3 Leadership and Legal Representation

The Legal representation of KPMG Learning Academy is vested in the Senior Partner of the institution who is also the Senior Partner of KPMG.

The Leadership positions will be occupied by individuals that fulfill the following criteria:

- A track record of over 10 years in Education Management
- Extensive experience (over 5 years) in managing and collaborating with foreign and local Educational Institutions and Educational Bodies
- Knowledge and experience with local and foreign legislation and accreditation processes in relation to Education.

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# 13 Public Information

KPMG Learning Academy shall publish clear, accurate and up-to date information about its' activities and courses / programmes of study. The information will include:

1. the selection criteria for the courses/ programmes;
2. learning outcomes;
3. the qualifications awarded, including information on the EQF/MQF level and ECTS/ECVET learning credits;
4. teaching and learning procedures used;
5. assessment methods;
6. any further learning opportunities available to students.
7. information on possible career pathways available as a result of taking a course.

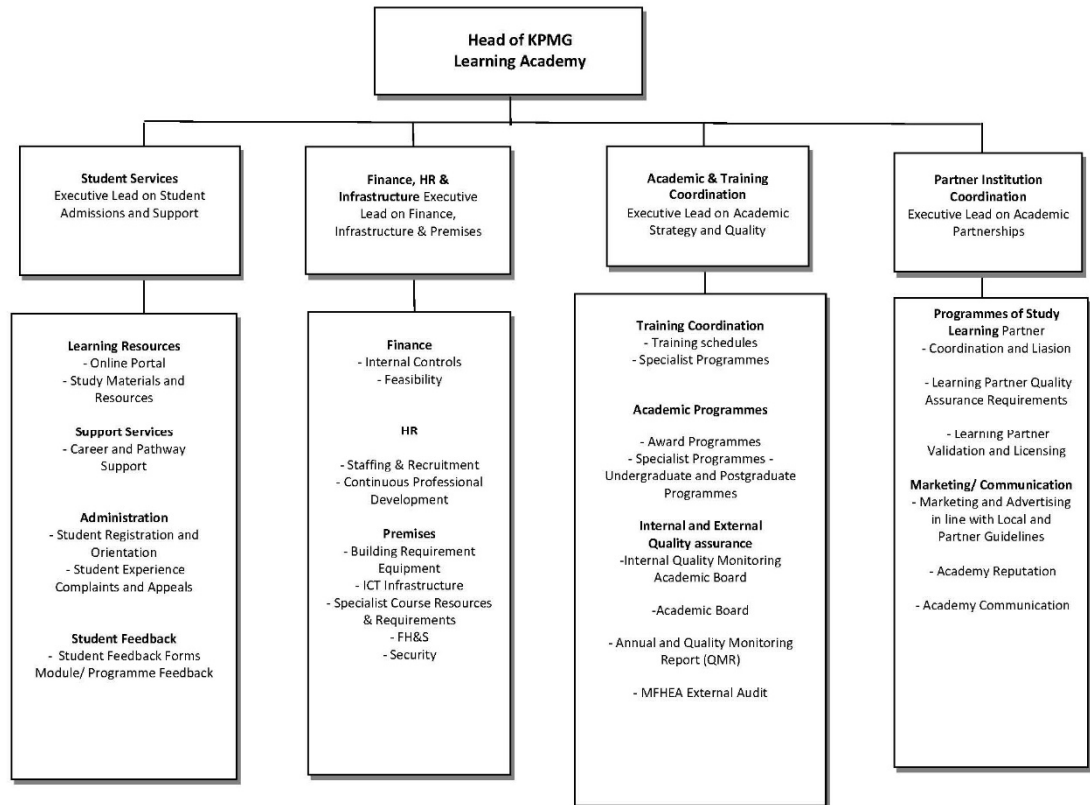
The information available shall be sufficient for prospective applicants to be able to make an informed choice in terms of the knowledge, skills and competences they are likely to acquire on successful completion of the programme.

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**A Annex**

**KPMG Learning Academy Executive Structure and Responsibilities (2022)**



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**B Annex**

**KPMG Learning Academy Organisational Structure**

