Decision of the FIBAA Accreditation and Certification Committee

18th Meeting on June 5, 2025

PROGRAMME ACCREDITATION

Project Number:	23/059
Higher Education Institution:	Tishk International University,
Location:	Iraq/Kurdistan
Study programme:	1. Business and Management Bachelor Programme / Bachelor of Science (B.Sc.) 2. Accounting Bachelor Programme / Bachelor of Science (B.Sc.)
Type of accreditation:	initial accreditation

The FIBAA Accreditation and Certification Committee has taken the following decision:

According to § 7 (6) in conjunction with § 9 (1) of the FIBAA General Terms and Conditions within the framework of procedures for the award of the FIBAA Quality Seal for Programmes from January 1, 2021, the study programmes are accredited with 2 conditions.

Condition 1 (see chapter 3.2.2):
The University defines ILOs for both programmes and all courses that clarify what the students are able to do or perform after successfully passing the course and which are assessable within the given course evaluation methods and criteria.

Condition 2 (see chapter 5.3.1):
A) The University aligns the PLOs on programme level with the information about PLOs in the course catalogues for both programmes.
B) The course catalogue contains all information according to chapter 7.1. of the ECTS users guide 2015.

Proof of meeting these conditions is to be supplied by March 4, 2026.

Period of Accreditation: June 5, 2025 – June 4, 2030.

The FIBAA Quality Seal is awarded.

Fulfilment of conditions

✓ All conditions have been fulfilled – Decision by the FIBAA Accreditation and Certification Committee on June 19, 2026.

Thus, according to § 7 (6) in conjunction with § 9 (1) of the FIBAA General Terms and Conditions within the framework of procedures for the award of the FIBAA Quality Seal for Programmes from January 1, 2021, the study programmes are accredited without any further conditions.

FOUNDATION FOR INTERNATIONAL
BUSINESS ADMINISTRATION ACCREDITATION
FIBAA – BERLINER FREIHEIT 20-24 – D-53111 BONN

Assessment Report

Higher Education Institution:
Tishk International University, Iraq

Bachelor/Master programme:
1. Business and Management Bachelor Programme (BUS)
2. Accounting Bachelor Programme (ACC)

Qualification awarded on completion:
1. BUS: Bachelor of Science (B.Sc.)
2. ACC: Bachelor of Science (B.Sc.)

General information on the study programme

Brief description of the study programmes:

BUS
The Business and Management programme at TIU spans four years, covering management principles, entrepreneurship, HR, marketing, and more. Students study languages, photography, and design skills. The curriculum includes microeconomics, accounting, international business, and strategic management.

ACC
The ACC programme is a 4-year undergraduate course covering core accounting subjects like Financial Accounting, Taxation, and Advanced Accounting. It includes business courses such as Economics and Marketing.

Type of study programme:
Bachelor programme

Projected study time and number of ECTS credits assigned to the study programme:
4 years / 240 ECTS credits

Mode of study:
full-time

Didactic approach:
study programme with obligatory class attendance

Double/Joint Degree programme:
no

Scope (planned number of parallel classes) and enrolment capacity:
BUS: 60 students, two classes
ACC: 140 students, two classes

Programme cycle starts in:
winter semester

Initial start of the programme:
BUS: 2008
ACC: 2014

Type of accreditation:
initial accreditation

Procedure

A contract for the initial accreditation of the Business and Management Bachelor Programme [B.Sc.] and Accounting Bachelor Programme [B.Sc.] was concluded between FIBAA and Tishk International University, Iraq on July 23, 2023. On April 30, 2024, the HEI submitted a self-evaluation report, which included a detailed description of the programme and further documents in order to prove that the criteria for programme accreditation are met.

At the same time, FIBAA appointed a review panel[1]. The HEI has agreed with the chosen experts. The panel consisted of:

Prof. Dr. Stefan Eckert
Dresden University of Technology
Professor of International Management
International Management, International Business

Moran Mottl
Ludwig-Maximilians-University Munich / EDHEC
Student: MSc International Business Management

Dr. Taimur Sharif
University of Kurdistan Hewler
Dean of School of Management and Economics,
Professor of International Business and Economics

Magdalena Wittmann
Körber Supply Chain Logistics GmbH
Head of Finance, Customer Services Parcel
International and Mail Lifecycle Business, Management, Human Resource Management, Trade & Business, Economics, Marketing, Project Management, Business Administration, Public Administration, Banking & Finance, Industrial Engineering, Digitalisation, Sustainability

FH-Prof. Mag. Mag. Günter Zullus
University of Applied Sciences Graz
FH-Prof. for Accounting & Controlling, FH-Vice-Rector
(Deputy Head of College), Deputy Head of Study
External and Internal Accounting, Corporate Finance, Tax Law, Business Administration

FIBAA project manager:
Dr Rebekka Welker

The assessment is based on the self-evaluation report, amended by further documents, as requested by the panel, and an online conference. The online conference took place on February 5-6, 2025, via the video conferencing tool *Zoom*. At the end of the online conference, the panel has given short feedback on its first impressions to representatives of the HEI.

[1] The panel is presented in alphabetical order.

The assessment report based on this was delivered to the HEI for comment on May 12, 2025. The statement on the report was given up on May 20, 2025. It has been considered in the report at hand.

Summary

The Business and Management Bachelor Programme and the Accounting Bachelor Programme offered by Tishk International University (TIU) fulfils with few exceptions the FIBAA quality requirements for bachelor programmes and can be accredited by the Foundation for International Business Administration Accreditation (FIBAA) for five years starting on June 5, 2025, and finishing on June 4, 2030, under conditions. The programmes are in accordance with the national and the European Qualification Frameworks and the European Standards and Guidelines in their applicable version valid as of the time of the opening of the procedure, and in accordance with the Bologna Declaration.

The panel members identified need for improvement regarding the following aspects[2] study and exam regulations (chapter 3.2.2) and programme description (chapter 5.3.1). They recommend the accreditation on condition of meeting the following requirements:

Condition 1 (see chapter 3.2.2):
The university defines ILOs for both programmes and all courses that clarify what the students are able to do or perform after successfully passing the course and which are assessable within the given course evaluation methods and criteria.

Condition 2 (see chapter 5.3.1):

A) The university aligns the PLOs on programme level with the information about PLOs in the course catalogues for both programmes.
B) The course catalogue should contain all information according to chapter 7.1. of the ECTS users guide 2015.

Proof of meeting these conditions is to be submitted by März 4, 2026.

Furthermore, the quality requirements that has not been fulfilled –Lecturing tutors [chapter 3.3.4] and Internationality of the student body [3.4.2] – are not asterisk criteria and therefore does not lead to a condition. The measures the HEI takes to solve the identified problem are to be considered during the re-accreditation.

The panel members also identified several areas where the programmes could be further developed and **recommend**:

- implementing affirmative actions for disabled students (see chapter 3.2.4.);
- reinstating lecturing tutors to support students in the learning process and help them to develop competences and skills (see chapter 3.3.4.);
- developing and implementing a plan to attract more international students (see chapter 3.4.2.);
- introducing measures to enhance the self-confidence of individual students, particularly those who may require additional support and attention (see chapter 3.5);
- leveraging existing MoUs to enhance the practical experience of lecturers and encourages establishing further connections with businesses to strengthen industry engagement (see chapter 4.1.4.).

Additional for the BUS the panel **recommends**:

[2] These aspects are asterisk criteria which means that they are essential for the study programme.

- increasing the number of lectures and considering the recruitment of more professors (see chapter 4.1.1.)

The measures that the HEI takes in order to implement the recommendations of the panel members will have to be considered during the re-accreditation.

For the overall assessment of the programme, please refer to the quality profile at the end of this report.

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Information

Information on the Institution

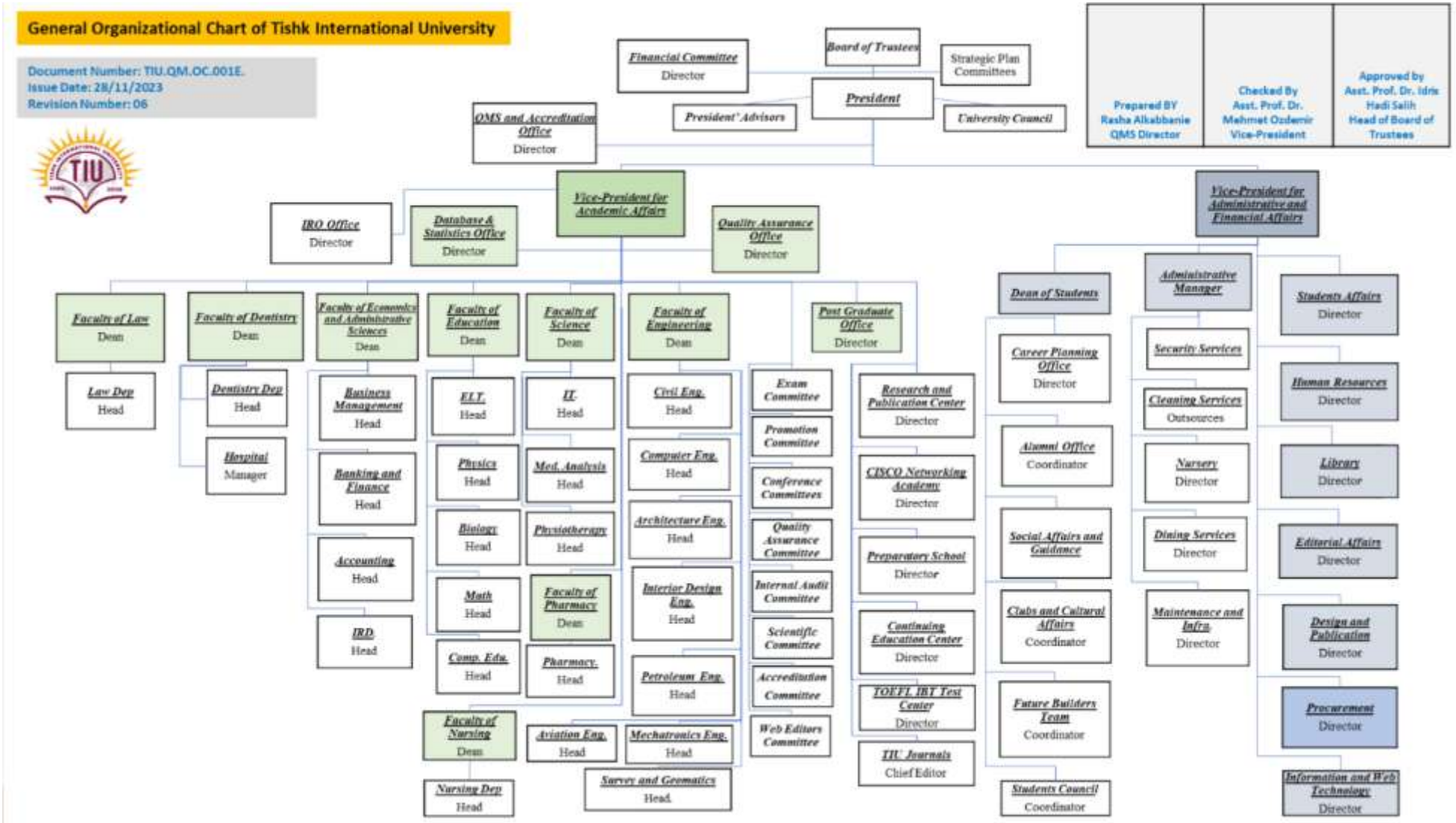
Tishk International University (TIU) possess a comprehensive academic structure. TIU has eight faculties offering a diverse spectrum of educational programmes. The university presents a myriad of opportunities for students with 28 bachelor’s degree programmes and eight master's degree programmes.

TIU issues three scientific journals (the Eurasian Journal of Management & Social Sciences, the Eurasian Journal of Science and Engineering, and the International Journal of Social Sciences & Educational Studies) which are contributing to the advancement of knowledge and research. The academic staff, comprising 208 full-time and 95 part-time members, has contributed to the academic landscape with an output of 1105 articles in WoS/Scopus indexed Journals and 714 articles in DOAJ indexed Journals from 2016 to August 2023.

TIU has earned the distinguished title of the "Leader Private University in Iraq" according to the Webometrics Ranking of the World Universities. In the January 2023 edition, TIU were ranked first among all private universities in Iraq and the Kurdistan Region, solidifying its status as a beacon of excellence in higher education. TIU has risen to the 15th position among all universities in Iraq, and globally, it is now ranked 3166. In fostering a globally oriented learning environment, TIU conducts all its academic programmes in English across diverse departments. TIU has embraced the principles of the Bologna Process, implementing numerous reforms to align its educational system with international standards. TIU's received institutional accreditation from the German Accreditation Agency ZEvA. Fifteen academic programmes have received accreditation from international agencies, including ZEvA, ASIC, ASIIN, with many others in the accreditation process with agencies such as AHPGS. Additionally, TIU holds the ISO 21001:2018 certification for its educational quality management system, granted by the Bureau Veritas. TIU is a member in the International Association of Universities (IAU). The HEI has an extensive network of more than 85 memoranda of understanding with institutions worldwide. These collaborations extend to student and staff exchange programmes, fostering cultural and academic exchange. TIU consists of an international community, with 68 staff members hailing from 16 different countries. The university has also welcomed 28 international students, creating a vibrant multicultural learning environment. The university organizes numerous international conferences annually, providing a platform for scholars to share insights and collaborate on research.

Please find below the organigram of the University:

Figure 1: Organigram TIU



Both BUS and ACC belong to the Faculty of Administrative Sciences and Economy (FASE), which is composed of the following departments:

- Business & Management Department
- Banking & Finance Department
- Accounting Department
- International Relations & Diplomacy Department
- Marketing & Entrepreneurship Department (established but no students applied)
- International Trade & Logistics Department (established but no students applied)

FASE is not a self-governed Faculty; it is managed by the central management of TIU. As the vision of FASE is “To empower the society by providing a better education and research that equips the future leaders and entrepreneurs in the competitive market internationally and to be among the first choices in the Middle East,” well-equipped classrooms, a diverse mixture of staff and well-designed curriculums all prepare graduates to occupy leadership positions in both national and international companies and to be successful academicians and researchers.

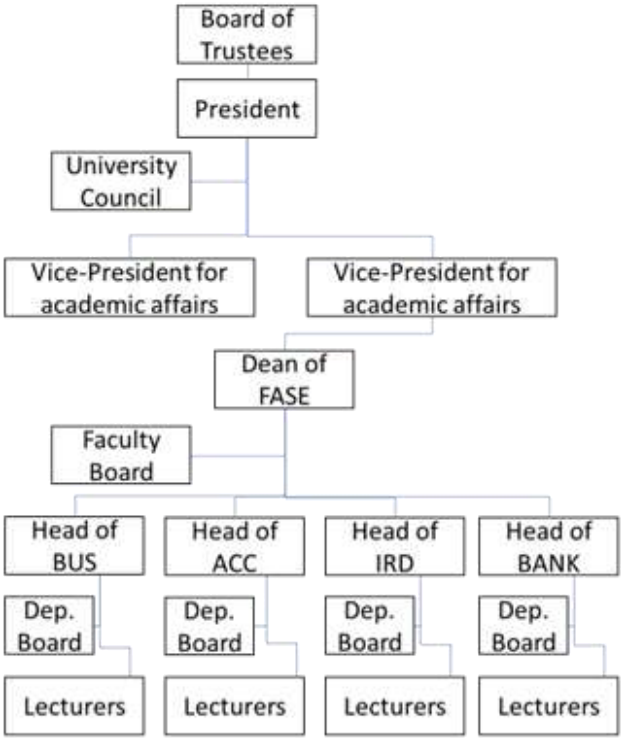
BUS Department

The BUS Department covers a range of major fields of study such as Marketing, Finance, Operations, Business Communication Human Resources, Information Technology, Business Policy, and Strategies; the history of the Business and Management Department at TIU dates to 2008. The Department was founded as part of the University's strategic plan of developing the manpower needs in key capabilities such as Leadership, Teamwork, and Marketing Skills. Business and Management provide diverse career opportunities in the public and private sectors. The study programme is solidly grounded in the theories and principles of management, entrepreneurship, human resource management, marketing, operational research, and quantitative research in business, accounting, and leadership.

ACC Department

The ACC Department was established in the year 2014. The primary goal of its establishment is to provide exceptional education in this field with the vision of becoming a leading institution, internationally recognized for its excellence in education and professional development.

ACC prepares students for a professional career through teaching, research and practice who will contribute to the social and economic development of society. With respect to the delivery of the programme, it is imparted by professors from national and international regions with teaching and research experience. The programme is also delivered by experts from the industry. This will fill the gap between Academia and Industry. The Department encourages professors to publish in various areas of Accounting such as Auditing, Taxation, IFRS, and Financial Reporting etc. The Curriculum of the Department is set in such a way that it provides opportunities for students to work as interns and take up graduation thesis. This will enable them to have practical exposure. The students are provided with the opportunities to attend and participate in national and international conferences, seminars, workshops, community projects, etc.



Management line (the hierarchy) that connect the top management of the university (senior management team) with the management of FASE and the BUS and ACC management

The university's senior management is made up of the Board of Trustees, the Presidency, and the University Council. Some bodies also provide the necessary advising to the senior management team, sharing their knowledge and experience to help the team make better decisions and strategies. The most essential advisory bodies are The Strategic Plan Committee and the Financial Committee.

Further development of the programmes

Figure 2: Statistical data of the Business and Management Programme

Sample
Statistical Data

FIBAA

Study Programmes: Business and Management Programme (BUS)

		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
# Study Places offered by HEI		140	140	140	140	140	140
# Applicants	∑	162	154	67	121	89	55
	f				53	35	23
	m				68	54	32
Application rate		115,71%	110,00%	47,86%	86,43%	63,57%	39,29%
# First-Year Students *(accepted applicants)*	∑	42	78	99	56	58	61
	f	7	31	45	16	22	33
	m	35	47	54	40	36	28
Rate of female students		16,67%	39,74%	45,45%	28,57%	37,93%	54,10%
# Foreign Students	∑	0	1	9	6	3	5
	f	0	0	2	2	0	0
	m	0	1	7	4	3	5
Rate of foreign students		0,00%	1,28%	9,09%	10,71%	5,17%	8,20%
Percentage of occupied study places		30,00%	55,71%	70,71%	40,00%	41,43%	43,57%
# Graduates	∑	57	56	67	18	29	0
	f	26	20	28	10	18	0
	m	31	36	39	8	11	0
Success rate *(students who finished their studies)*		53,80%	47,80%	59,40%	22,90%	54,50%	77,70%
Dropout rate *(students who dropped their studies)*		*16,34%*	*15,38%*	*14,65%*	*17,50%*	*5,45%*	*5,55%*
Average duration of study		4,73	*5,17*	*5,56*	*5,11*	*4,86*	*0*
Average grade of final degree		2,64	2,65	*3*	*2,75*	*2,91*	*0*

The BUS programme offers 140 places per year. The application rate was slightly higher in the years 2018-2019 and 2019-2020 but decreased in the years since 2020-2021. Nevertheless, TIU never had all applicants enrol in the programme. The percentage of occupied study places vary widely between 30% and 70%. The rate of female students fluctuates between 16% and 54%. The drop-out rate lies between 1 % and 5% for a cohort. The average duration of study has a length between 4,73 and 5,56 years.

Figure 3: Statistical data of the Accounting Programme

Sample
Statistical Data

FIBAA

Study Programmes: Accounting Bachelor Programme (ACC)

		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
# Study Places offered by HEI		140	140	140	140	140	140
# Applicants	∑	47	46	26	42	47	22
	f				18	20	13
	m				24	27	9
Application rate		33,57%	32,86%	18,57%	30,00%	33,57%	15,71%
# First-Year Students *(accepted applicants)*	∑	11	11	19	20	16	11
	f	6	5	8	8	4	6
	m	5	6	11	12	12	5
Rate of female students		54,55%	45,45%	42,11%	40,00%	25,00%	54,55%
# Foreign Students	∑	0	0	0	0	0	1
	f	0	0	0	0	0	0
	m	0	0	0	0	0	1
Rate of foreign students		0,00%	0,00%	0,00%	0,00%	0,00%	9,09%
Percentage of occupied study places		7,86%	7,86%	13,57%	14,29%	11,43%	7,86%
# Graduates	∑	10	21	36	15	15	0
	f	2	7	15	5	7	0
	m	8	14	21	10	8	0
Success rate *(students who finished their studies)*		45,40%	162,80%	138,40%	68,10%	88,20%	162,80%
Dropout rate *(students who dropped their studies)*		*22,72%*	*12,00%*	*23,07%*	*22,72%*	*5,80%*	*0,00%*
Average duration of study		4	*4,66*	*5,4*	*5,2*	*5,33*	*0*
Average grade of final degree		2,7	2,67	*2,78*	*3*	*2,69*	*0*

The number of study places remained consistent at 140 from 2018-2019 to 2023-2024. The number of applicants varied, with 47 in 2019-2020, 46 in 2020-2021, and 26 in 2021-2022. The number of first-year students enrolled increased over the years, with notable figures such as six female and five male students in 2018-2019, and eight female and twelve male students in 2021-2022. The percentage of occupied study places lies between 7,86% and 14,29%. The ratio of female students among first-year students varied, with six female students in 2018-2019 and eight in 2021-2022. The presence of foreign students was minimal, with only one male foreign student in 2023-2024. The number of graduates fluctuated, with two female and eight male graduates in 2018-2019, and seven female and eight male graduates in 2022-2023. The success rate of students who finished their studies varied significantly, with a peak of 1.63 in 2019-2020. The dropout rate also varied, with the highest rate of 0.23 in 2020-2021. The average duration of study ranged from four years in 2018-2019 to 5.4 years in 2020-2021. The average grade of the final degree fluctuated slightly, with a grade of 2.7 in 2018-2019 and 2.69 in 2022-2023.

1. Objectives

1.1 Objectives of the study programme (Asterisk Criterion)

As continuously instructed by the quality assurance unit of the University, both PLOs and ILOs are specific statements of what students will be able to do when they successfully complete a learning experience (programme in case of PLOs and Course in case of ILOs).
The programmes' objectives and learning outcomes of all the bachelor and master programmes at FASE have been set by the Head of Departments supported by the Departmental Boards and reviewed by the Quality Assurance Director.

Each programme has its own learning outcomes, and every course taught in the programme partially contributes to achieving these outcomes. Every five years, the Quality Assurance Committee evaluates the programme objectives and the programme learning outcomes based on the students' achievements.

By the end of the BUS programme, students will be able to:
PLO 1: Design and implement innovative products and services that align with evolving local and global market needs to achieve organisational objectives.
PLO 2: Apply industry-specific knowledge and problem-solving skills to real-world business challenges through case studies, simulations, and live projects
PLO 3: Apply financial decision-making processes that adhere to ethical practices, ensuring effectiveness and operational standards in local and global businesses.
PLO 4: Analyse data, use predictive modelling, and apply insights to recommend strategies that support effective management decisions.
PLO 5: Examine business challenges within diverse cultural contexts and propose ethical, compliant, and effective solutions.
PLO 6: Conduct research to address issues faced by organisations which can enhance and demonstrate critical problem-solving skills.
PLO 7: Develop, implement, and evaluate a comprehensive business plan that aligns with both local and global organisational goals.
PLO 8: Assess the feasibility of marketing products and services in global and domestic markets through market research and analysis.
PLO 9: Critically evaluate leadership theories and their application in driving organisational change and maintaining team performance.
PLO 10: Assess strategies for recruiting, retaining, and developing human capital to support local and global business growth.

Figure 4: Developing the essential Business and Management skills

BUS Skills	Courses, Teaching Methods, Assessment Methods, others	
Management skills	Course	• Strategic Management course • Human Resource Management course • Learning Quantitative Methods in Business and forecasting models by using different real data from real global companies around the globe • Total Quality Management course • Tourism management course

	Teaching and assessment methods	• Small group activities • Case studies presentations • Sharing corporate best practices and giving assignments based on real life scenarios. • Students are given different types of assessment criteria that help prioritise their tasks, manage time, organise things, set goals and foster leadership skills
Project management	Course	• Project Management course
	Teaching and assessment methods	• Providing case studies to students to improve their analytical skills in solving business-related challenges and develop a lateral mindset
Problem solving	Course	• Math for Business and Economics I, II courses
	Teaching and assessment methods	• Quantitative Methods for Business Decisions course focuses on Problem Solving
Team building	Course	• For the Course Organisational Behaviour, there is a chapter in which Team Building is taught, and concepts like Johari Window and Personality types are taught and evaluated by developing Team Building skills
	Teaching and assessment methods	• Students are engaged in tasks such as brainstorming, conflict resolution, negotiation, and collaboration to build cohesive teams
Statistical analysis	Course	• Statistical Analytical skills are taught in the Quantitative Methods for Business Decisions Course • Computer application I, using MS excel to conduct light statistical analysis • Statistics I, II courses
	Teaching and assessment methods	• Students are guided to conduct research by using statistical tools based on their areas of research interest
Decision Making	Course	• Management Information systems
	Teaching and assessment methods	• How to use Management Information Systems to support decision making is taught in many courses
Leadership	Course	• Behavioural Sciences course
	Teaching and assessment methods	• Teams are formed, and each Team has one Team Leader who practically learns the Leadership Skills • In the Behavioural Sciences course the lecturer intends to take references of leaders in all walks of life so that students connect with the theoretical concepts and get inspired. Thought leaders from academics and business to politics will be quoted in appropriate contexts to drive the student's behaviour for the better

		• Students are exposed to several leadership-related practices that improve different personality traits, build confidence by taking risks, and become effective listeners
Communication	Course	• One chapter in the Organisational Behaviour Course is allotted for Communication
	Teaching and assessment methods	• Students are given special assignments to develop their emotional control and provide a greater understanding of verbal, non-verbal, and written exchanges. Practice body language and open mindedness
Critical Thinking	Course	• Academic Debate and Critical Thinking I & II
	Teaching and assessment methods	• Students are given chances to think beyond theoretical knowledge to engage them in individual thinking
Public Speaking and presentation	Course	• Academic debate and critical thinking • Body Language • Entrepreneurship
	Teaching and assessment methods	• Students are instructed to give three public presentations in the first study year to help them gain confidence • Students are guided to give presentations, which require communication skills, soft skills, language skills, voice modulation, and a clear thought process, which helps build confidence and personal development • Presentation is part of the evaluation criteria for many courses.
Research	Course	• Business and Professional Writing Course
	Teaching and assessment methods	• Graduation Thesis • Many courses have research-oriented case studies that students can submit for assessment

Programme Learning Outcomes of Accounting Programme

PLO 1: Prepare, critically analyse and report financial statements in accordance with GAAP and IFRS, ensuring accuracy, compliance, and strategic decision-making. (The students will demonstrate PLO 1 by preparing the financial statements such as Income Statement, Balance Sheet, Cash Flow Statement etc. in an accurate manner and as per Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS)).

PLO 2: Interpret and apply taxation laws to assess, manage, and optimise tax liabilities for individuals and businesses, ensuring strategic compliance in evolving regulatory contexts. (The students will demonstrate PLO 2 by learning the computation of taxable income and the tax liabilities of various entities such as individuals, partnership firms and companies as per taxations laws.)

PLO 3: Independently plan, apply and evaluate auditing principles and techniques to ensure compliance with evolving audit standards. (Develop and implement innovative solutions to complex financial Problems. (The students will be able to develop critical thinking and complex financial problem-solving abilities through case-based learning, quantitative techniques, and financial modelling.)

PLO 4: Develop and implement innovative solutions to complex financial Problems. The students will be able to develop critical thinking and complex financial problem-solving abilities through case-based learning, quantitative techniques, and financial modelling.

PLO 5: Demonstrate effective use of emerging accounting technologies and software. The students will demonstrate PLO 5 by using technology and software such as Tally, Quick Books, SAP, Spreadsheets and SPSS for efficient and accurate financial data processing and analysis
PLO 6: Manage the adoption of emerging financial technologies, evaluating their impact on accounting practices, data security, and regulatory compliance. The students will demonstrate PLO 6 by adapting to the latest developments in the field of technology, such as applications of AI in accounting and Finance.
PLO 7: Adhere to Ethical Standard pertaining to the practice of Accounting Profession. The students will exhibit PLO 7 by adhering to the ethical practices in Accounting Profession such as corporate governance regulations, and code of ethics of different Accounting Professional Bodies.
PLO 8: Effectively communicate complex financial data and strategic insights to diverse stakeholders, ensuring clarity, impact, and informed decision-making. The students will show case PLO 8 by learning how to communicate and present the accounting information such as financial report to various stakeholders including strategic management.
PLO 9: Conduct rigorous research in Contemporary Accounting Issues. The students will exhibit PLO 9 by undertaking research and critical analysis of emerging accounting standards, technologies, and practices within global and regional contexts.
PLO 10: Lead and contribute to multidisciplinary teams in financial and accounting projects, demonstrating adaptability, strategic decision-making, and professional responsibility. The students showcase PLO 10 through team-based projects, group case studies, and peer learning activities that simulate professional environments.

The PLOs are based on the Dublin Descriptors, which are general statements about the ordinary outcomes that students achieve after completing a curriculum of studies and obtaining a qualification. They have been designed according to the Framework for Qualifications of the European Higher Education Area, the qualifications that signify completion of the first cycle (i.e. bachelor's level are awarded to students who:

- have demonstrated knowledge and understanding in a field of study that builds upon general secondary education and is typically at a level supported by advanced textbooks; such knowledge provides an underpinning for a field of work or vocation, personal development, and further studies to complete the first cycle;
- can apply their knowledge and understanding in occupational contexts;
- have the ability to identify and use data to formulate responses to well-defined concrete and abstract problems;
- can communicate about their understanding, skills and activities, with peers, supervisors and clients;
- have the learning skills to undertake further studies with some autonomy

Appraisal:
The qualification objectives of the programmes are explained and convincingly presented in relation to the target group, targeted professional field and societal context of the discipline. They embrace academic proficiency, comprehensive employability, as well as the development of the individual student's personality. The subject-specific and extra-curricular qualification objectives and skills to be acquired correspond with the aspired level at graduation. They consider the requirements of the national qualification framework. However,

the experts saw room for improvement in the descriptions of the ILOs (see conditions in chapter 3.2.2 and 5.3.1).

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
1.1*	Objectives of the study programme (Asterisk Criterion)			X		

1.2 International orientation of the study programme design (Asterisk Criterion)

The educational strategies at BUS and ACC indicate that graduates need to satisfy not only the needs of the Kurdistan market but also prove to be competent professionals according to global standards. To this aim, the BUS and ACC curriculum has been designed to adapt to local and global changes. The curriculum fulfils the requirements of the Bologna Process and has been benchmarked against European curriculums.
The BUS curriculum encompasses several international aspects. Firstly, the Business and Management department organises events (seminars, workshops, symposiums) regularly which boost the intercultural experience and the awareness of cultural differences of the students. Secondly, TIU is a partner in the German Academic Exchange Service DAAD's "Religious Diversity Erbil" project, which aims to deepen the understanding of the religious diversity among Iraqi and German students and scholars. The project involves study trips, conferences, and summer schools. Thirdly, annually, TIU organises an international festival for language, culture, and science with the participation of general consulates, parliament members, students, and staff. This event aims at bringing youth under the same platform, enhancing social interactions, and facilitating exchange of the cultural insights and thoughts. In addition, Business and Management offers some non-technical elective courses that boost the international experience, such as Turkish, Arabic, Persian, French, Spanish, and Russian, world religion, international relations, international business, and culture and society. Ultimately, through pursuing and getting international accreditation, more student and staff exchanges are facilitated.
ACC prepares students to compete not only at the national but also at the international level through international aspects in its curriculum. To begin with, the programme is delivered by highly qualified professors drawn from many foreign countries such as India, Nigeria, Turkey, Syria etc. The professors incorporate international aspects into the curriculum, such as courses on 'International Financial Reporting Standards', 'International Accounting' etc. Secondly, the programme hosts not only national workshops but also international workshops. The topics of the workshop are selected in such a way that they serve the current market needs; for example, for the academic year 2023-24, ACC was hosting international works on "Digital transformation in Accounting", and this is going to be delivered by the international experts. Another example is the international conference "ICABEP", which was held at Szczecin in Poland in Collaboration with the University of Szczecin. Finally, the programme offers international Languages such as Turkish as a non-tech elective course.

BUS and ACC offer courses with an international and global orientation, such as Cultural communication course, International Finance Course, International Marketing Course and International Economics course.

Appraisal:

As shown in this chapter, the design of both programmes appropriately considers the required international aspects, with respect, too, to its graduates' employability. International lecturers as well as seminars, workshops, symposiums and conferences with international subjects, show that the orientation of both study programmes have an international orientation. Therefore, the panel concluded that the criterion is met.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
1.2*	International orientation of the study programme design (Asterisk Criterion)			X		

1.3 Positioning of the study programme

1.3.1 Positioning of the study programme in the educational market

The Business and Management Department and Accounting programmes are well-positioned in the Kurdistan region compared to similar programme offerings from other universities. BUS and ACC are standing out under the university ranking as first according to the National University Ranking of the Ministry of Higher Education of Kurdistan region among all the private universities and first among private universities in Webometrics ranking for several years successively and thus enjoys a strong university brand reputation. Both programmes, through the Industrial Advisory Board, ensure their curriculum meets the needs of the market. Moreover, both programmes are the only programmes in the Kurdistan region and Iraq that are members of the European Foundation for Management Development (EFMD). TIU's programme provides an internship experience for students that consists of 260 contact hours with organizations. TIU considers similar programmes offered by the private universities American University of Iraq Suleymania (AUIS) and the American University of Duhok (AUK) are in competition with TIU's programmes. Despite the strong competition, both programmes by TIU are committed to continuous development and students' success, provision of modern teaching methods, ethical values, etc.

Students who choose the two programmes at TIU enrol at a university, which has demonstrated its commitment to research through its impressive citation achievements.[3] 18 academic programmes have received accreditation from international agencies, including ZEvA, ASIIN, ASIC, AHPGS with many others in the accreditation process. Additionally, TIU holds the ISO 21001:2018 certification for its educational quality management system, granted by the Bureau Veritas. Given its consistent top rankings (securing the top one position among private universities in the Kurdistan Region), THE Arab University Rankings, and QS University Rankings – Arab Region, TIU can strategically position itself as a leader in quality education within the region. TIU can further distinguish itself by contacts to the industry advisory boards, ensuring that students gain hands-on experience and direct exposure to industry expectations.

[3] https://tiu.edu.iq/outstanding-citation-achievements-by-tishk-international-university-during-2018-and-2022/

Establishing stronger ties with industry leaders, government bodies, and multinational organisations can create more opportunities for student engagement and employability.

Additionally, TIU's global outlook—demonstrated through its English-medium instruction, international faculty, and over 103 memoranda of understanding—provides an opportunity to enhance international partnerships and student exchange programmes. Expanding these collaborations can further elevate TIU’s global reputation and attract a more diverse student body.

1.3.2 Positioning of the study programme on the job market for graduates (“Employability”)

According to Article /3/ of Law 3/2013 issued by the Ministry of Higher Education and Scientific Research, initiating a private university shall achieve the following goal: “responding to the increasing society requirements.” As the Programme Objectives show, the BUS and ACC Programmes at TIU determined the content of the bachelor’s degree on the basis of the general requirements concerning the industry's needs and expectations.

TIU conducts a graduate survey, which is aimed to evaluate the overall educational experience of the students at TIU, and to know to which extent the University is preparing the students to be employed in the job market. Also, this survey assesses the current employment, education, and life status of TIU graduates. As of in April 2025, ACC has 55% hired alumni, which graduated in the academic year 2022-2023. 65% of the alumni of BUS of the same graduation have found employment. According to the results of the survey, the programmes have taught the graduates skills for employment like Leadership skills, Marketing and strategic planning, helped them to learn information they needed, legal aspects of business, collaborations and teamwork skills.
TIU's internship programs are designed to provide students with essential hands-on experience. These opportunities not only sharpen their practical skills but also enable them to establish professional connections, boosting their appeal to prospective employers.

BUS
Graduates with the skills to lead people and projects ensure the bright path of the graduates in the market, and this has been demanded and confirmed by the market and HR directors. During their studies, students in the programme hear from guest lecturers from the industry, examine real-life case studies, and undertake projects, placements, and internships with leading businesses which are other aspects of preparing them for the market. The programme establishes a strong network with leading organisations such as Khoshnaw Group, Meraki Ventures, Empire Worlds, Das for Food Industries, and NGOs. Apart from those connections, the programme is actively in contact with the career centre of the TIU and responds to their needs.
ACC
To prepare the students for the future careers, ACC provides them with a well-rounded education that gives them critical thinking and problem-solving skills. ACC prepares students to become potential accountants, finance officers, CFOs, auditors, accounting managers, senior tax consultants, bankers and financial analysts. The programme provides students with real-world experiences by offering industry-related expert courses/advice, field trips, project-related courses, and internships. ACC established effective collaborations with various

institutions and industries by signing MoUs to enhance research and development and the employability of graduates.

1.3.3 Positioning of the study programme within the HEI's overall strategic concept

Both BUS and ACC programmes play a role in the university's overarching strategic concept. Aligned with the university's mission of providing an excellent educational experience, the programmes are designed to equip students with a comprehensive set of skills and knowledge necessary to thrive in various professional environments. Both programmes aim to produce graduates who are not only competent in their field but also well-rounded individuals capable of serving the university, the business community, and the wider society. By instilling qualities such as leadership, teamwork, and analytical thinking, the programmes prepare students to become future entrepreneurs and contributors to both local and international communities. Moreover, both programmes emphasise the practical application of theoretical knowledge through live case studies from the industry. This research-oriented approach not only enhances the academic rigor of the programme but also contributes to the university's mission of fostering a sustainable collaborative environment.

Appraisal:

The reasons given for the positioning in the educational market of the study programmes are plausible. TIU has a unique profile regarding the employability and internationality. The arguments in support of graduate employability on the basis of the stated qualification objectives are convincingly presented. The future fields of employment for graduates are plausibly set forth. The study programmes are convincingly integrated into the HEI's overall strategic concept. The study programmes' qualification goals are in line with the HEI's mission and strategic planning.

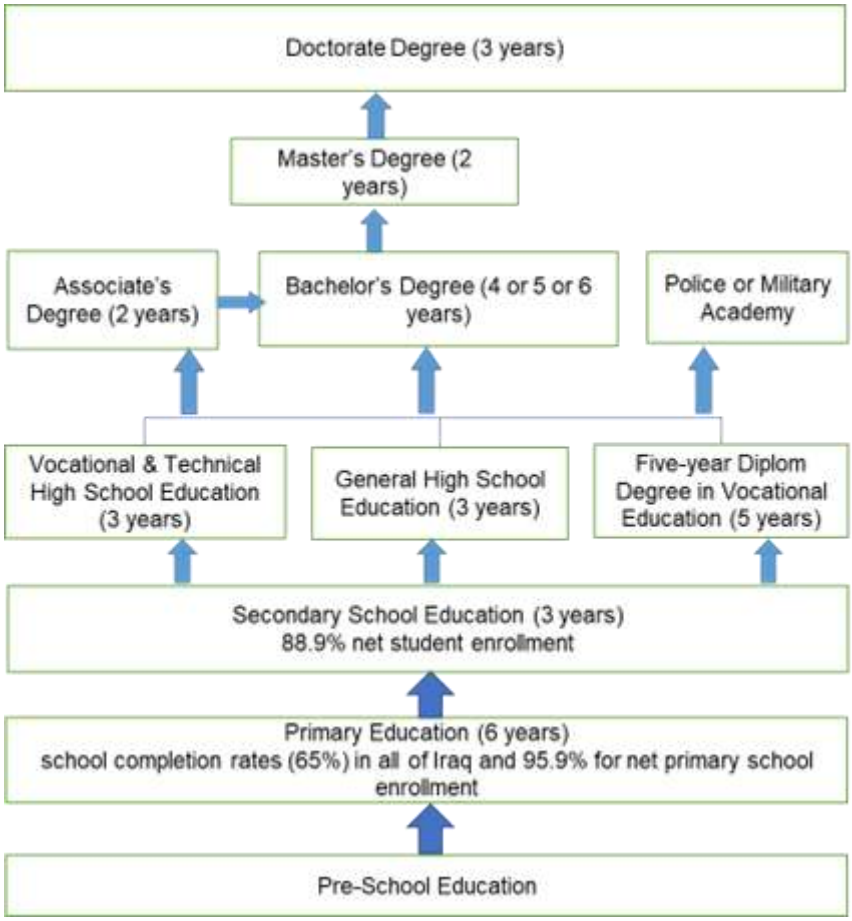
		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
1.3	Positioning of the study programme					
1.3.1	Positioning of the study programme in the educational market			X		
1.3.2	Positioning of the study programme on the job market for graduates ("Employability")			X		
1.3.3	Positioning of the study programme within the HEI's overall strategic concept			X		

2. Admission

Admission requirements (Asterisk Criterion)

Please find below a chart, which explains the national educational systems within which TIU operates and grants degrees:

Figure 5: The national educational system of Kurdistan and Iraq



Students who are eligible for higher education at universities and institutions overseen by the Ministry of Higher Education must have completed the High School Baccalaureate certificate, which is typically administered by the Ministry of Education. The differentiation in the intake of new students each year is primarily based on the weighted average of their high school achievements, as directed and monitored by the Ministry of Higher Education and Scientific Research. Students' age at the beginning of their studies is in the range of eighteen to twenty years. The general requirements of student intakes to universities and institutions under the responsibility of the ministry of higher education is based on Competitive Average Marks. Students are accepted to the programmes according to the results of the general examinations held by the Ministry of Education for twelfth grade student (last year of high school).

Admission Requirements are:

- High school certificate/ diploma, scientific stream (A student is eligible for admission to all programmes) *or* a high school certificate/ diploma, literary stream (A student is eligible for admission to humanitarian programmes). (See also Selection procedure below).

- Other streams' certificates can be accepted according to the available programmes (if obtained abroad, a student needs to demonstrate that it qualifies him/ her for admission at a university in the state where issued.

The risk of admission of students centralised by the MEHSR[4] in which there is no control of the faculty on the admission of the students, and it has the risk to have many incompetent students not completing the programme. To mitigate this risk the faculty aims to activate the student Advising session to include the student's progress to complete the programme. There is no major difference between the national and international students regarding the admission requirements except that the international student has to equalise his/her high school diploma at the Ministry of Education of Kurdistan Region. At Kurdistan Region, admission requirements are established and regulated by the Ministry of Higher Education and Scientific Research of the Kurdistan Region. These requirements are meticulously translated into English and made available to the public through the university's official website. The university ensure that all prospective candidates are well-informed about the admission criteria, facilitating transparency and accessibility throughout the application process. By adhering to the guidelines set forth by the ministry and providing clear information to applicants, TIU strives to maintain fairness and integrity in the admissions procedures.

Counselling for prospective students

The University, with its social media (Facebook and Instagram) and official website, announces the admission and seeks to attract prospective students, and it plays a good role in answering the student's queries. Once a year the university opens its doors with the campaign "Visit your future" for all the students at the high schools for one week. Prospective students can visit the university and meet specialised staff of the faculty who introduces the mission and values of the FASE and its departments. The students will be given a tour to see the labs, classrooms, lecturers, and discuss the importance of the faculty with the current enrolled students. The "Visit your future" campaign attracts 3000-4000 students from different schools across the region every year.

In the first week admitted students starts with a thorough orientation programme introducing the faculty and department's mission and values. Furthermore, they tour in the faculty facilities and learn about the curriculum, the regulations and student exchange opportunities. TIU runs lots of events around the region for different stages of the application process. Among are the followings:

1. Open days. Open days give the student the chance to ask questions and to see what's available in the faculty. In these days the students are able to talk to programme representatives and to compare different programmes. Open days enable the students to explore the campus and get insights from staff and students; this helps them to picture themselves living at the university. Also, the students will be able to see the facilities like computer, library and the cafe facilities, and generally get an impression of the place. They can find out more about different study programmes and extra-curricular activities.

[4] MEHSR stands for the Ministry of Higher Education and Scientific Research. This ministry is responsible for overseeing and regulating higher education institutions in Iraq.

2. Visiting high schools. Every year TIU gets an updated list of the active high schools (private and public) from the Ministry of Education. Representatives of the different programmes visit the schools to deliver presentations about the University and the Faculty and to answer the students' questions. Brochures about the university and the programmes are distributed as well. The visits cover the schools in Erbil and in all other Kurdistan provinces.

3. Participating in the national Higher Educations Fairs. The fair is of interest to the last year high school students, parents, teachers, bachelor graduates. TIU ensures participation in annual higher education fairs held in both Erbil and Baghdad.

4. Advertising the University on the national TV and radio channels. A 3-minute promotional video about the university is displayed frequently on national TV in the period prior to university application days.

5. Branding the university on social media. TIU uses social media platforms to attract more students, engage current ones and increase alumni relations. A large number of students had reached the university website through the TIU's social media channels. The FASE promotional video is frequently displayed through the social media platforms.

The websites and the orientation programmes of BUS and ACC study programmes offer a wealth of information to assist students in gaining clarity on specific questions regarding personal aptitude and career perspectives. From detailed programme descriptions to comprehensive FAQs, students can access a variety of resources designed to provide insights and guidance tailored to their individual needs and aspirations. Whether exploring potential career paths or seeking advice on academic requirements, the websites serve as tools to support students in making informed decisions about their educational and professional journeys.

TIU has enhanced and expanded the content of the admission pages to provide prospective students with clearer and more comprehensive information on eligibility criteria, application procedures, English language requirements, programme overviews, and tuition fees, ensuring a smoother enrolment process.[5]

Selection procedure

BUS and ACC's target market for bachelor's students is national with an international scale. Students who graduated from both the general scientific high school and the general literary high school are eligible for being enrolled in the BUS bachelor programme. Whereas studying at ACC requires analytical and problem-solving skills, and mathematical and deductive reasoning; this is why most the graduates of the general scientific high school are eligible.

The only criterion for the selection procedure is the final GPA, which students received in one of the following educational systems. Generally, target individuals allowed to apply to BUS and ACC are:

- graduates of the general scientific high schools and the literary high schools: The general higher school education is for three years from study year ten to grade 12. At the beginning

[5] See: https://tiu.edu.iq/accounting-bachelor-program/ and https://tiu.edu.iq/business-and-management-bachelor-program/, last accessed on May 2, 2025.

of the 11th grade, those who go to "general" secondary school have to choose to continue their study in either the "literary branch" or the "scientific branch". The final exams of the 12th grade are also carried out nationally and at the same time. The result of these exams determines which university, college, and specialisation the student attends.

- graduates of the 5-year commerce technical institute. Students in this institute start studying commercial Sciences from grade 10.[6]
- graduates of the 2-year commerce higher education institute. After graduation form general high schools (explained above), students enrol in the 2-year commerce higher education institute where they study commercial sciences.[7]
- graduates of commerce high school. Students in this school start studying commercial Sciences at high school level for grades 10, 11, and 12.[8]

The general requirements of student intakes to BUS and ACC are based on competitive average marks. Students are accepted to the programmes according to the results of the general examinations held by the Ministry of Education for twelfth grade students (last year of high school). The selection criteria which are the results of the general examination mentioned above are specified by the Ministry of Higher Education and the University has no right to impose any additional criteria.

Figure 6: Admission requirements at BUS and ACC for the academic year 2023-2024

Programme	Graduates of	Graduation Percent Grade
• Business and Management Programme • Accounting Programme	General scientific high school	Graduation Percent Grade more than 55 %
	General literary high school	Graduation Percent Grade more than 55 %
	5-year relevant technical institute	Graduation Percent Grade more than 60 %

[6] A 5-year Technical Institute in Administrative Sciences is an educational programme designed for students who have completed intermediate school (around age 14). This type of institute is supervised by the Ministry of Education, and it provides technical and vocational education over a period of five years, typically covering both secondary and post-secondary levels.

- Students enter the institute after finishing intermediate school, usually at age 14 or 15.
- The programme is officially overseen by the Ministry of Education, ensuring that it meets national educational standards.
- The study programme lasts five years, combining general secondary education with technical and vocational training.
- During the course of the programme, students can choose to specialise in fields such as Business Administration and Accounting
- The curriculum includes both: Academic subjects (e.g., mathematics, languages, social sciences), and Technical and practical subjects related to business and economics (e.g., bookkeeping, financial reporting, office management, business law, and computer applications).

[7] A 2-Year Commercial Institute is a post-secondary educational institution that provides technical and academic education in the fields of business and accounting. It is intended for students who have completed high school (typically at age 18).

- The institute operates under the supervision of the Ministry of Higher Education, ensuring alignment with national higher education and qualification standards.
- The programme lasts 2 academic years, typically organised into 4 semesters.
- Students can choose to specialise in areas such as: Business Administration and Accounting
- Students must accumulate 180 ECTS credits over the two years.

[8] A Commerce High School provides specialised education in commercial and business-related fields. It is designed for students who have completed intermediate school (around age 14) and wish to pursue a vocational pathway focused on commerce, business, and administrative sciences.

	2-years relevant institute	With graduation Percent Grade more than 50 %
	Commerce High School	Graduation Percent Grade more than 60 %

While submitting, students have the right to select three choices for the private universities and institutes departments, and selecting or setting the choices is only decided by the student who applies. The Council of Higher Education at the Ministry of Higher Education is responsible for determining the admission policies, requirements, and criteria for both public and private universities. For public universities, this Council also determines the admission procedure and the number of students in each university, and programme within the university.

Ensuring foreign language proficiency (Asterisk Criterion)

Regarding English language proficiency, students enrolled at BUS and ACC may take an English Language Proficiency Exam. 50% of High School English language exam score and 50% of TIU proficiency exam score decide upon the language level of the student who has enrolled at FASE. If the average is more than 50, the student moves onto the first year. If the average is lower than 50, the student will study English language in prep school for one year.

If the students graduated from high school with an English medium teaching, s/he can bring English certificate from his/her school in order to be accepted in 1st year without the English proficiency exam.

Apart from other languages, the following courses in BUS and ACC enhance students' language skills such as Business English and Communication Skills I&II, Academic Research and Writing, Academic Debate and Critical Thinking, Business and Professional Speaking and Research Methodology.

Transparency and documentation of admission procedure and decision (Asterisk Criterion)

As mentioned above, at Kurdistan Region, admission requirements are established and regulated by the Ministry of Higher Education and Scientific Research of the Kurdistan Region. These requirements are meticulously translated into English and made available to the public through the university's official website. TIU ensures that all prospective candidates are well-informed about the admission criteria, facilitating transparency and accessibility throughout the application process. The admission process includes the following steps:

A. The Student Affairs (SA) receives notification about the admission deadline from the Ministry of Higher Education and Scientific Research in the Kurdistan region.
B. Students visit the SA within the allotted time to apply.
C. SA administrators provide information about the university using brochures and posters.
D. Students interested in applying to Tishk International University receive an enrolment form from SA administrators.
E. Students complete the form and submit the required documents.
F. SA administrators assign an "entry number" to students for proficiency exam application.

G. Students take the proficiency exam; if unsuccessful, they are directed to enrol in courses at the Continuous Education Centre or the prep school.
H. Successful students initiate the registration process upon receipt of admission results from the Ministry of Higher Education.

The registration process includes the following steps:

A. Students complete the admission process.
B. SA administrators receive and provide students with a formal letter of acceptance from the Ministry of Higher Education and Scientific Research of Kurdistan.
C. Students present their high school certificates to the SA department.
D. SA administrators compile a list of accepted students and enter it into the OGES system, forward it to financial affairs for tuition fee payment, and share it with academic departments.
E. Students pay tuition fees through financial affairs and proceed with course registration.

Appraisal:

The admission requirements are defined and comprehensible. The national requirements are presented and considered. Applicants can directly turn to a student counselling service, or to whatever other helpdesk at the university, for clarification of specific questions, of personal aptitude, of career perspectives etc. Personal dialogue between applicants and the TIU is provided by defined office hours, by telephone and via e-mail. The selection procedure is transparent and ensures that qualified students are admitted. The admission requirements (required language proficiency level or required result in a concrete language test) or preparatory language courses ensure that students are able to successfully complete the study programmes.

The admission procedure is described, documented, and accessible for interested parties. The admission decision is based on transparent criteria and is communicated in writing.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
2.1*	Admission requirements (Asterisk Criterion)			X		
2.2	Counselling for prospective students			X		
2.3*	Selection procedure (if relevant)			X		
2.4(*)	Professional experience (if relevant; Asterisk Criterion for master programmes that require professional experience)					X
2.5*	Ensuring foreign language proficiency (Asterisk Criterion)			X		
2.6*	Transparency and documentation of admission procedure and decision (Asterisk Criterion)			X		

3. Contents, structure and didactical concept of the programme

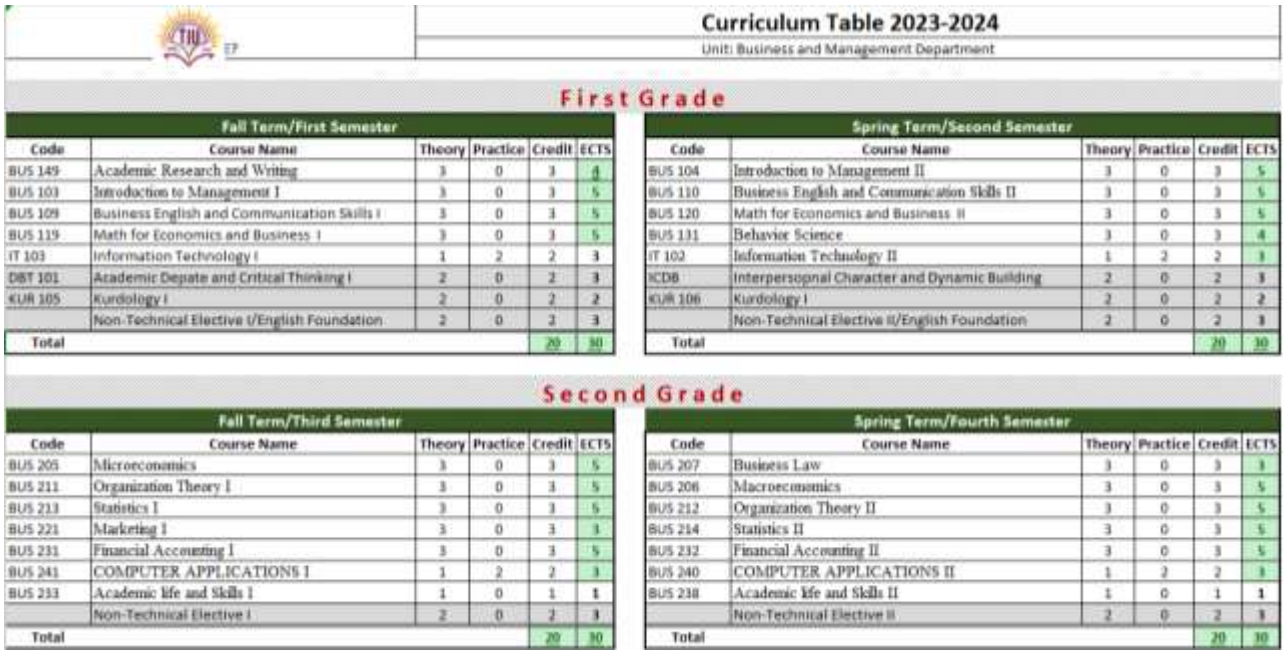
3.1 Contents

3.1.1 Logic and conceptual coherence (Asterisk Criterion)

BUS

The BUS requires four years of studying various topics such as principles of management, entrepreneurship, human resource management, marketing, operational research, and quantitative research in business, accounting, and leadership and some other courses as non-technical and technical courses such as different languages to name some as Turkish, Arabic, Persian, French, Spanish and Russian, photography skills, and designing skills. The programme courses in the first year typically include basic education which provides the student with fundamentals of management, academic writing skills, and business communication skills. In the second- and third-year students study courses in microeconomics, macroeconomics, marketing, principle of accounting, research and data analysis, international business, organisation theory, production management, supply chain management, and other technical electives courses such as organisational behaviour, international marketing, and commercial law. The courses in the fourth strongly focus on students' capability and skill-building in the fields of Human resources Management, Strategic Management, Entrepreneurship and leadership research methodology.

To earn a BSC Degree in the Business and Management from TIU, students need to complete university, faculty, and department degree requirements which they need to complete 240 ECTS credits or 146 TIU credit hours in addition to 260 hours Summer Internship Programme in related firms.



Curriculum Table 2023-2024

Unit: Business and Management Department

First Grade

Fall Term/First Semester

Code	Course Name	Theory	Practice	Credit	ECTS
BUS 149	Academic Research and Writing	3	0	3	4
BUS 103	Introduction to Management I	3	0	3	5
BUS 109	Business English and Communication Skills I	3	0	3	5
BUS 119	Math for Economics and Business I	3	0	3	5
IT 103	Information Technology I	1	2	2	3
DBT 101	Academic Depate and Critical Thinking I	2	0	2	3
KUR 105	Kurdology I	2	0	2	2
	Non-Technical Elective I/English Foundation	2	0	2	3
Total				20	30

Spring Term/Second Semester

Code	Course Name	Theory	Practice	Credit	ECTS
BUS 104	Introduction to Management II	3	0	3	5
BUS 110	Business English and Communication Skills II	3	0	3	5
BUS 120	Math for Economics and Business II	3	0	3	5
BUS 131	Behavior Science	3	0	3	4
IT 102	Information Technology II	1	2	2	3
KDB	Interpersonal Character and Dynamic Building	2	0	2	3
KUR 106	Kurdology I	2	0	2	2
	Non-Technical Elective II/English Foundation	2	0	2	3
Total				20	30

Second Grade

Fall Term/Third Semester

Code	Course Name	Theory	Practice	Credit	ECTS
BUS 205	Microeconomics	3	0	3	5
BUS 211	Organization Theory I	3	0	3	5
BUS 213	Statistics I	3	0	3	5
BUS 221	Marketing I	3	0	3	3
BUS 231	Financial Accounting I	3	0	3	5
BUS 241	COMPUTER APPLICATIONS I	1	2	2	3
BUS 233	Academic life and Skills I	1	0	1	1
	Non-Technical Elective I	2	0	2	3
Total				20	30

Spring Term/Fourth Semester

Code	Course Name	Theory	Practice	Credit	ECTS
BUS 207	Business Law	3	0	3	3
BUS 206	Macroeconomics	3	0	3	5
BUS 212	Organization Theory II	3	0	3	5
BUS 214	Statistics II	3	0	3	5
BUS 232	Financial Accounting II	3	0	3	5
BUS 240	COMPUTER APPLICATIONS II	1	2	2	3
BUS 238	Academic life and Skills II	1	0	1	1
	Non-Technical Elective II	2	0	2	3
Total				20	30

Third Grade

Fall Term/Fifth Semester

Code	Course Name	Theory	Practice	Credit	ECTS
BUS 327	Production Management	3	0	3	6
BUS 333	Business Finance	3	0	3	5
BUS 335	Cost Accounting	3	0	3	6
BUS 353	Academic Research and Writing I	2	0	2	3
	Technical Elective			3	5
	Technical Elective			3	5
Total				17	30

Spring Term/Sixth Semester

Code	Course Name	Theory	Practice	Credit	ECTS
BUS 326	Quantitative Methods for Business	3	0	3	6
BUS 334	Finance Management	3	0	3	5
BUS 338	Managerial Accounting	3	0	3	6
BUS 354	Research and Data Analysis	1	2	2	3
	Technical Elective			3	5
	Technical Elective			3	5
Total				17	30

Fourth Grade

Fall Term/Seventh Semester

Code	Course Name	Theory	Practice	Credit	ECTS
BUS 405	Research Methodology	3	0	3	8
BUS 403	Entrepreneurship	3	0	3	6
BUS 421	Human Resources Management	3	0	3	6
	Technical Elective			3	5
	Technical Elective			3	5
Total				15	30

Spring Term/Eighth Semester

Code	Course Name	Theory	Practice	Credit	ECTS
BUS 406	Graduation Project	1	4	3	8
BUS 420	Leadership	3	0	3	6
BUS 422	Strategic Management	3	0	3	6
	Technical Elective			3	5
	Technical Elective			3	5
Total				15	30

Technical Electives

Code	Course Name	Theory	Practice	Credit	ECTS
BUS 341	Organizational Behavior(TECHELEC)	3	0	3	5
BUS 343	Entrepreneurship(TECHELEC)	3	0	3	5
BUS 325	International Economics I	3	0	3	5
BUS 351	International Marketing(TECHELEC)	3	0	3	5
BUS 359	Commercial Law(Corporations)(TECHELEC)	3	0	3	5
BUS 344	Tourism Management(TECHELEC)	3	0	3	5
BUS 322	Project Management(TECHELE)	3	0	3	5
BUS 342	Business Ethics (TECHELEC)	3	0	3	5
BUS 352	Consumer Behavior(TECHELEC)	3	0	3	5
BUS 326	International Economics II(TECHELEC)	3	0	3	5
BUS 431	Marketing Strategies(TECHELEC)	3	0	3	5
BUS 437	Auditing(TECHELEC)	3	0	3	5
BUS 439	Operations Research(TECHELEC)	3	0	3	5
BUS 441	Project Evaluation and Finance(TECHELEC)	3	0	3	5
BUS 433	Performance Management (TECHELEC)	3	0	3	5
BUS 418	International Finance (TECHELEC)	3	0	3	5
BUS 446	Financial Statement Analysis (TECHELEC)	3	0	3	5
BUS 408	Total Quality Management (TECHELEC)	3	0	3	5
BUS 432	Bank Management (TECHELEC)	3	0	3	5
BUS 424	Management Information System(TECHELEC)	3	0	3	5

Nontechnical Electives

Code	Course Name	Theory	Practice	Credit	ECTS
BUS 227	FRENCH I (NON TECH ELEC)	2	0	2	3
TUR 121	Turkish I(NONTECHELEC I)	2	0	2	3
BUS 121	Painting Skills (NON TECH ELEC)	2	0	2	3
BUS 123	Ethics in everyday life (NON TECH ELEC)	2	0	2	3
BUS 125	Culture and Society (NONTECHELEC I)	2	0	2	3
BUS 230	French II (NON-TECHELEC)	2	0	2	3
BUS 122	Drawing (NON-TECHELEC)	2	0	2	3
BUS 124	Migration and Globalization (NON-TECHELEC)	2	0	2	3
BUS 126	Gender and Discrimination (NON-TECHELEC)	2	0	2	3
TUR 122	Turkish II (NONTECHELEC I)	2	0	2	3
IRD 211	Introduction to International Relations (NONTEC	2	0	2	3
BUS 235	Personal Development Skills (NON-TECHELEC)	2	0	2	3
BUS 237	World Religions (NON-TECHELEC)	2	0	2	3
BUS 239	Photography (NON-TECHELC)	2	0	2	3
BUS 225	Understanding Body Language (NONTEC ELEC)	2	0	2	3
BUS 234	Intercultural Communication (NON-TECHELEC)	2	0	2	3
BUS 236	Basics of physicology (NON-TECHELEC)	2	0	2	3
BUS 244	Enviromental Management (NON-TECHELEC)	2	0	2	3
BUS 242	Digital Image processing (NON-TECHELEC)	2	0	2	3
BUS 228	Business and Professional Writing (NON-TECHELEC)	2	0	2	3

ACC

ACC is a four-year undergraduate programme. The curriculum consists of core accounting courses such as Financial Accounting, Cost Accounting, Managerial Accounting, Taxation, Computerised Accounting, Advanced Accounting and Accounting Information System. In Addition to Core Accounting Courses, the Curriculum incorporates Business-related courses such as Economics, Business Law, Marketing, Statistics, and Mathematics. In year three and four students have to select the specialisation courses such as Forensic Accounting, Mergers and Acquisitions, Accounting Ethics, IFRS, Entertainment Accounting and Auditing. In the third year the students have to compulsorily register and undergo internship. The main purpose of exposing students to internship is to enable them to gain hands-on- experience in the selected domain. In grade four, students have to compulsorily register and undertake a graduation project wherein students select the topic by having a discussion with their supervisor. Students are encouraged to take up the research in the various areas of accounting

To qualify for the Degree in bachelor's in accounting, the students need to complete 240 ECTS credits and 146 TIU credit hours in addition to 260 hours of summer internship programme

After the graduation they can take up careers in the fields such as Financial Accountant, Cost Accountant, Management Accountants, Auditors and Tax Consultants in Public as well as Private Sectors.

Curriculum Table

Unit: Department of Accounting

First Grade

Fall Term/First Semester (7:1)

CODE	COURSE NAME	THEORY	PRACTICE	CREDIT	ECTS
ACC 171	Academic Research and Writing	3	0	3	6
BUS 130	Introduction to Management I	3	0	3	6
BUS 139	Business English and Communication Skills I	3	0	3	6
BUS 119	Math for Economics and Business I	3	0	3	6
DBT 101	Academic Debate and Critical Thinking	2	0	2	4
KUR 105	Kurdology I	2	0	2	4
IT 101	Introduction to Information Technology	1	2	2	3
	Non-Technical Elective I English Foundation	3	0	3	5
	TOTAL			20	30

First Grade

Spring Term/Second Semester (7:1)

Code	Course Name	Theory	Practice	Credit	ECTS
ACC 112	Introduction to Accounting	3	0	3	6
HRM 121	Interpersonal Dynamics and Character Building	2	0	2	4
BUS 104	Introduction to Business and Management II	3	0	3	6
BUS 130	Business English and Communication Skills II	3	0	3	6
BUS 120	Math for Economics and Business II	3	0	3	6
ACC 108	Computer Skills (ACC+FAR)	1	2	2	4
KUR 106	Kurdology II (ACC+FAR+IRD)	2	0	2	4
	Non-Technical Elective II English Foundation	2	0	2	4
	TOTAL			20	40

Second Grade

Fall Term/Third Semester (6:1)

CODE	COURSE NAME	THEORY	PRACTICE	CREDIT	ECTS
ACC 211	Introduction to Taxation	3	0	3	6
BUS 201	Macroeconomics	3	0	3	6
BUS 213	Statistics - I	3	0	3	6
BUS 221	Marketing - I	3	0	3	6
BUS 231	Financial Accounting - I	3	0	3	6
BUS 241	Computer Applications - I	1	2	2	3
	Non-Technical Elective I	2	0	2	3
	TOTAL			19	30

Second Grade

Spring Term/Fourth Semester (6:1)

Code	Course Name	Theory	Practice	Credit	ECTS
ACC 214	Non-Profit And Governmental Accounting	3	0	3	6
BUS 206	Macroeconomics	3	0	3	6
BUS 207	Business Law	3	0	3	6
BUS 216	Statistics II	3	0	3	6
BUS 232	Financial Accounting II	3	0	3	6
BUS 240	Computer Applications II	1	2	2	3
	Non-Technical Elective II	2	0	2	3
	Total			19	36

Third Grade

Fall Term/Fifth Semester (4:2)

Code	Course Name	Theory	Practice	Credit	ECTS
ACC 315	Intermediate Accounting - I	3	0	3	6
ACC 317	Accounting Information Systems	3	0	3	6
BUS 332	Business Finance	3	0	3	6
BUS 335	Cost Accounting	3	0	3	6
	Technical Elective I	3	0	3	6
	Technical Elective II	3	0	3	6
	Total			18	36

Third Grade

Spring Term/Sixth Semester (4:2)

Code	Course Name	Theory	Practice	Credit	ECTS
BUS 316	Finance Management	3	0	3	6
BUS 318	Managerial Accounting	3	0	3	6
BUS 334	Research And Data Analysis	3	3	3	6
ACC 338	Intermediate Accounting II	3	3	3	6
BUS 300	Internship Program	0	3	3	6
	Technical Elective I	3	0	3	6
	Technical Elective II	3	0	3	6
	Total			18	36

Fourth Grade

Fall Term/Seventh Semester (3:2)

Code	Course Name	Theory	Practice	Credit	ECTS
ACC 408	Computerized Accounting – II	3	0	3	6
ACC 417	Advanced Accounting	3	0	3	6
BUS 401	Research Methodology	3	0	3	6
	Technical Elective I	3	0	3	6
	Technical Elective II	3	0	3	6
	Total			15	30

Fourth Grade

Spring Term/Eight Semester (3:2)

Code	Course Name	Theory	Practice	Credit	ECTS
ACC 401	Oil and Gas Accounting	3	0	3	6
BUS 400	Graduation Project	3	4	3	9
BUS 448	Financial Statement Analysis	3	0	3	6
	Technical Elective I	3	0	3	6
	Technical Elective II	3	0	3	6
	Total			15	33

Code	Technical Electives (Course Name)	Theory	Practice	Credit	ECTS
ACC 333	Entertainment Accounting	3	0	3	5
BUS 341	Organization Behavior	3	0	3	5
BUS 354	Commercial Law	3	0	3	5
BUS 351	International Marketing	3	0	3	5
BUS 335	International Economics	3	0	3	5
ACC 337	Accounting Ethics	3	0	3	5
BAF 339	Corporate Governance	3	0	3	5
ACC 308	Accounting for IT	3	0	3	5
BUS 332	Project Management	3	0	3	5
BUS 442	Business Ethics	3	0	3	5
ACC 358	Financial Control for Managers	3	0	3	5
ACC 368	Computerized Accounting - I	3	0	3	5
ACC 434	Forensic Accounting	3	0	3	5
ACC 462	Bank Management	3	0	3	5
BUS 418	International Finance	3	0	3	5
BUS 433	Performance Management	3	0	3	5
ACC 468	Accounting For Mergers, Acquisitions and Complex Structure	3	0	3	5
BUS 421	Human Resource Management	3	0	3	5
BUS 463	Entrepreneurship	3	0	3	5
BUS 441	Project Evaluation and Finance	3	0	3	5
BUS 437	Auditing	3	0	3	5
BAF 403	Introduction to Fintech	3	0	3	5
BAF 307	Islamic Finance I	3	0	3	5
BAF 318	Islamic Finance II	3	0	3	5
BAF 411	Iraqi Banking System	3	0	3	5
BAF 429	Security Analysis & Portfolio Management	3	0	3	5
BAF 455	Public Finance	3	0	3	5
ACC 412	International Accounting	3	0	3	5
ACC XXX	TBD	3	0	3	5
BUS 413	Leadership	3	0	3	5
BAF 445	Derivatives Market & Hedging	3	0	3	5

Code	Non-Technical Electives (Course Name)	Theory	Practice	Credit	ECTS
BUS 227	French I	2	0	2	3
TUR 121	Turkish I	2	0	2	3
BUS 121	Painting Skills	2	0	2	3
D-	Ethics in everyday life	2	0	2	3
BUS 125	Culture and Society	2	0	2	3
BUS 230	French II	2	0	2	3
BUS 122	Drawing	2	0	2	3
BUS 124	Migration and Globalization	2	0	2	3
BUS 126	Gender and Discrimination	2	0	2	3
TUR 122	Turkish II	2	0	2	3
IRD 211	Introduction to International Relations	2	0	2	3
BUS 235	Personal Development Skills	2	0	2	3
BUS 237	World Religions	2	0	2	3
BUS 239	Photography	2	0	2	3
BUS 229	Understanding Body Language	2	0	2	3
BUS 234	Intercultural Communication	2	0	2	3
BUS 236	Basics of physiology	2	0	2	3
BUS 244	Environmental Management	2	0	2	3
BUS 242	Digital image processing	2	0	2	3
BUS 228	Business and Professional Writing	2	0	2	3
IRD 403	Diplomatic Protocol & Etiquette	2	0	2	3

TIU requires all programmes to conduct a curriculum review every three years as part of its periodic evaluation process. The scientific committee submits the review plans in May. Unscheduled reviews may be initiated due to programme accreditation changes or critical performance issues. The scientific committee at the department defines the scope of the review based on the needs urged for review. The review may focus on, but not limited to, the main courses and elective courses, the order of the courses, course learning outcomes, the syllabus content, the distribution of the ECTS credits, methods of teaching and learning, the assessment methods or changes to courses names/codes. As per the review issue addressed, the department shall collect information and statistics and involve stakeholders, quality assurance director and experts from the market, Alumni Representatives, industry, and professional academicians to join the meetings and to cooperate in reviewing the curriculum.

3.1.2 Rationale for degree and programme name (Asterisk Criterion)

The bachelor's degree is classified as Level 6 in the Kurdistan Qualifications Framework. In Kurdistan, a programme is considered a bachelor's programme if it is pursued after high school

and has a minimum duration of four years. When the Kurdistan Region began adopting the Bologna Process, an additional requirement was introduced: students must accumulate 240 ECTS credits during their bachelor's studies. All these conditions are fully met in our TIU programmes, including (BUS) and (ACC).

BUS

The Business and Management Bachelor programme is titled as such because its curriculum is specifically designed to cover the essential principles, practices, and methodologies of business and management. This includes courses in business strategy, where students learn to develop and implement effective business plans, and organisational behaviour, which focuses on understanding and managing people within organisations. The programme also covers marketing, teaching students how to promote products and services effectively, and finance, where they learn to manage financial resources and analyse financial performance. Additionally, the curriculum includes business ethics, emphasising the importance of ethical decision-making in business. These core areas ensure that students gain comprehensive knowledge and skills relevant to the business and management profession, justifying the programme's title.

ACC

Accounting programme is titled as such because its curriculum is specifically designed to cover the principles, practices, and methodologies of accounting. This includes financial accounting, where students learn to understand and prepare financial statements, and managerial accounting, which focuses on using accounting information for internal decision-making. The programme also covers auditing, which involves examining financial records to ensure accuracy and compliance, and taxation, where students learn about tax laws and how to prepare tax returns. Additionally, the curriculum includes accounting information systems, which teach students how to manage and analyse accounting data using technology, and ethics in accounting, which emphasises understanding the ethical standards and responsibilities in the profession. These core areas ensure that students gain comprehensive knowledge and skills relevant to the accounting profession, justifying the programme's title.

3.1.3 Integration of theory and practice (Asterisk Criterion)

The Industrial Advisory Committee (INAC) is formed to create a bridge between industry (private/public/NGO and national/international institutions) and academics. It considers the latest industry requirements and incorporates necessary components in the curriculum to support the department's overall development. The INAC is established separately for each department. The collaboration also focuses on the development of the programme curriculum, the syllabus of departmental courses, and the strengthening of institutional relationships. Additionally, it aims to increase the potential for mentorship, internship, scholarship, sponsorship, entrepreneurship, and employability opportunities for TIU's students and graduates. The INAC is responsible for developing and recommending new or revised programme goals and objectives and advising the department head on matters related to undergraduate and postgraduate education, research, outreach programmes, accreditation, curriculum development, new programme proposals, student and faculty recruitment, and resource allocation. The committee also ensures transparency by sharing meeting minutes with the Dean and the President through the Dean's Office. Structurally, the INAC comprises members from leading institutions, industry representatives, and department faculty. The head of the department serves as the chairperson, and one lecturer with strong industry ties is also included. Between three and five industry or sector members may be appointed, and the committee convenes twice per academic year.

BUS

The department of BUS focus' on guiding students to reach the best to have adequate competencies in their career. Students are encouraged to have projects for about 70% of the courses as the midterm and final projects to name some courses such as Entrepreneurship, Research and Data Analysis, Marketing, Project Management, Research Methodology, Strategic Management, Personal Development Skills, etc. For example, in the entrepreneurship course, apart from other assessment, students must develop a business plan starting from the idea generation, feasibility analysis, marketing plan, operations, and financial projection. The students are enrolled in the summer holiday, prior to the fourth year, in a supervised internship programme in which all students are required to finish in order to be qualified for a bachelor's degree.

ACC

The Programme of Accounting integrates theoretical concepts to improve the learning process of students. For instance, students can study a theoretical concept in class and later apply it to analyse a company's financial statements or solve a practical accounting problem. The integration of theoretical concepts with practical application in accounting also aids students understand the importance of theoretical knowledge in solving real-world accounting issues. Similarly, the programme offers opportunities for students to get practical experience through internships with companies, audit firms, or governmental agencies. The internships and industry training experiences enable students to apply their theoretical knowledge in a professional setting, connect with industry experts, and get skills that are necessary to the accounting practice and profession. As with the BUS students, during the summer break before their fourth year, students participate in a supervised internship programme. Completing this internship is mandatory for all students to qualify for their bachelor's degree.

3.1.4 Interdisciplinary thinking

Both bachelor programmes have some obligating interdisciplinary courses and some other technical elective courses such as Introduction to Migration and Globalisation, Gender and Discrimination, Financial Accounting. The graduation projects also allow students to bring interdisciplinary aspects into the discussions.

The lecturers at BUS and ACC bring interdisciplinary aspects into discussion during their courses by asking open-ended questions. They can foster interdisciplinary discussions in the classroom. For instance, when teaching PESTLE (Political, Economic, Social, Technological, Legal, and Environmental) issues in Business Courses, it incorporates interdisciplinary aspects. The lecturers ask the students to analyse and present on a special issue of the society like Corruption, Gender issues, Diversity, Ethics and Environmental Sustainability, and Human Development. They use inquiry-based learning methods to provide academic needs from other disciplines which are related to management discipline. At the student level, interdisciplinary teaching appeals to students who are interested in multiple disciplines and recognise the need to address real-world problems with an interdisciplinary lens. There are some difficulties and risks in applying interdisciplinary teaching. Especially when these difficulties and obstacles are disciplines outside the lecturer's field of expertise, the following interdisciplinary methods are used to overcome these difficulties. Furthermore, the lecturers make connections with industry, and the community. They invite guest speakers to the class to learn about topics other than the lecturer's and students' expertise. One important endeavour of the lecturers is to encourage students to think much beyond the course by bringing in aspects of critical thinking, project-based learning, problem-based learning, and experiential learning. In these learning interventions, students have to apply cross-functional knowledge gained from varied

disciplines within the domain of management.
The **BUS** provides interdisciplinary courses such as Ethics in Everyday Life and Gender and Discrimination to help students understand the impact of societal issues on business decision-making. Students learn about cultural awareness in international business through Culture and Society and Intercultural Communication courses. French II and Turkish II equip students with language abilities that enhance their performance in international business dealings. Photography and drawing creative courses develop visual communication abilities which benefit marketing and branding efforts. Personal Development Skills enhance both emotional intelligence and leadership capabilities while Basics of Physiology connects to healthcare and wellness industries. The Environmental Management and Digital Image Processing courses train students in sustainability and technology to solve current business challenges. The combined curriculum of these courses expands student perspectives and readies them to achieve success within TIU's intricate global network. Further courses who train interdisciplinary thinking are Intellectual communication, Quantitative methods of business, Managerial accounting, international finance, Bank management, Introduction to law, Introduction to international relations, World religions (non-technical electives), Business finance, international marketing, Commercial law and Auditing.

ACC features several interdisciplinary thinking courses that broaden students' perspectives beyond traditional accounting frameworks, preparing them for complex business environments. International Economics for example equips students with knowledge about global trade dynamics, exchange rate mechanisms, the dynamics of political economy relating to tariffs, protectionism, globalization and international financial flows that impact multinational business operations, thus touching vital aspects of several disciplines such as Finance, Business Management, Economics, Politics and International Relations. Furthermore, Macroeconomics also provides essential understanding of national economic forces, fiscal and monetary policies, and their implications for business cycles that directly affect organisational planning and financial forecasting. Finance Management bridges accounting principles with strategic resource allocation, teaching students how to optimise capital structure, evaluate investment opportunities, and manage financial risks, thus integrating Finance, Accounting, Business and Management disciplines. Together, these courses teach holistic analytical abilities that enable accounting professionals to contextualize financial data within broader economic systems, anticipate market shifts, and provide more comprehensive business insights that extend well beyond traditional accounting boundaries.

3.1.5 Ethical aspects

BUS and ACC provide at least a basic education in ERS concepts. This is done through the content of the courses, the course activities, and teaching methods as per the following tables:

Figure 7: Ethics in Business and Management Programme

Full course	• Business Ethics course content is all related to ethics
Part of the course	• Organisational Ethics, Societal Ethics, and Professional and Individual ethics are part of some core courses such as Organisational Theory • Following ethical standards of accounting by considering GAAP and IFRS guidelines • In the Research Methodology course, there is a chapter on Research ethics, which encourages students to collect data

	and disseminate the results of the data without any harm to any individual or organisation
Course activities	• Also, Websites like "Ethisphere.com," where most ethical companies are ranked every year, are part of the report writing by the students Each student has to select one Most Ethical Company and do a case study report • During interaction with the students, they are encouraged to follow moral principles, which make them better human beings and effective managers
Teaching methodology	• Providing case studies and brainstorming sessions at the end of each chapter to make students provide their perception and understanding of ethical aspects • Adopting pedagogy and course content which integrate consideration of ethical issues into the curriculum

Figure 8: Responsibility in Business and Management Programme

Part of the course	• Corporate Social Responsibility (CSR) values are taught to students by discussing practical social problems that exist in current business world and within the region
Course activities	• Courses like Strategic Management, Organisational Theory and Human Resource Management are taught with some group activities for which Team Leaders are selected, and they are given some responsibilities • Students are given tasks where they are responsible to innovate a product and present their marketing strategies • Organising debates for which students are spread into different groups led by students by rotation as well as a post-exam discussion during which students are given the opportunity to assess themselves on their own, not to mention some extracurricular activities in which students have the main role, are all mechanisms for responsibilities of students
Teaching methodology	• Encouraging students to speak up, share their views and doubts in class

Figure 9: Ethics in Accounting

Full course	• Professional Accounting Ethics is an elective course and is dedicated to ethical practices in accounting
Part of the course	• The course on 'Corporate Governance' contains some part of ethical practices • Ethics in everyday life is another course (non-technical elective) which covers aspects of ethics in the curriculum • Complying with the GAAP and IFRS is part of ethical practices in companies, and it is covered in the courses such IFRS and Financial Accounting

	• The course on Research methodology covers a module on Research ethics which encourages students to avoid plagiarism and carry out the research in the most ethical way
Course activities	• There is a website called "Ethisphere.com" where companies are ranked according to their ethical practices every year. Students are encouraged to take up case studies of the most ethical companies and submit the reports • During the course of the lectures, moral stories are shared with the students so that they transform from 'human being' to 'being human'
Teaching methodology	• Incorporating the brainstorming sessions and case studies in the teaching methodology

Figure 10: Responsibility in Accounting

Part of the course	• Courses like Corporate Governance and Financial Statement Analysis cover the concept of Corporate Social Responsibility (CSR) • Corporate Social Responsibility values are taught to students by practically explaining how a company is socially accountable to itself, its stakeholders within the region, and the general public
Course activities	• Courses like Corporate Governance and Financial Statement Analysis • Students are grouped by providing them with case studies about how companies provide and disclose their CSR participation in the financial statements
Teaching methodology	• Students engage in the class activities through active participation and lecturers understand their problems in the class through students' feedback.

3.1.6 Methods and scientific practice (Asterisk Criterion)

Compulsory graduation project and thesis showing that the students reached the required professional level are decided by the authorised committee of the study programme. The student performs the graduation project individually or within groups as per the choice of students.

BUS and ACC focus' on research as students must prepare a graduation project in the 8th semester before graduation. Curriculum provides courses such as Academic Research and Writing, Research and Data Analysis, and Research Methodology. Academic Research and Writing focuses on improving students' academic writing, such as writing structure, content, thesis statement, paragraph building, paraphrasing, article review, citation and referencing, and ethical conduct. The Research and Data analysis focuses on improving and guiding students to use both quantitative and qualitative data analysis tools such as SPSS and NVivo. Students learn how to analyse univariate, bivariate and multivariate data analysis of their variables by using SPSS for the quantitative method, and the learn qualitative data analysis

based on content analysis, discord analysis and thematic analysis. Lastly, the research process by Research methodology starts from formulating the research topic to the conclusion.

In the fourth year the students register for graduation projects. They receive an email to fill out an online application to identify their topic/area of interest. Then after the selection of the area, the scientific committee will evaluate the entire selection and will assign supervisors based on the same area of interest. With the help of supervisors, the students select the topic of research. Students are encouraged to decide on a topic relating to the field of business and management, especially from the main courses. The students meet their supervisors twice a week and submit their progress based on the contract they have identified. The supervisor monitors the progress and provides feedback to the students. Their attendance is taken as per the schedule.

The students are provided with the structure of the thesis in the student handbook. The thesis is checked for plagiarism. The Similarity Index should not be more than 25%. If the Similarity Index exceeds this percentage, the student fails. Those who pass the plagiarism test need to defend their thesis. A Defence Committee is formed to conduct the thesis defence. The students give a PowerPoint presentation of the thesis and at the end, they are asked questions to maintain the rigor of the research. The marks are assigned as per the rubrics such as some students fail as they cannot defend themselves. When the students can defend, their thesis is accepted with the condition that they improve the thesis as per the feedback given by the Defence Committee members. The students submit the final copy after incorporating the points of improvement into the department.

3.1.7 Examination and final thesis (Asterisk Criterion)

Prior to any exams, midterm or final terms, all academics are issued with up-to-date rules and regulations related to the exams. In addition, instructions are given to examiners, chief supervisors, and supervisors.

For detailed rules and regulations please refer to Section I of Students Handbook and other examination regulations. The responsibilities, the steps taken, the timeline and the documents for exams are meticulously written down and accessible for every student.

If a student sees the need to object his/her grade/mark, he/she can follow the protocol. Students submit a “Mark Objection Form” to the Head of Department, who forwards it to the Departmental Exam Committee for review. If a calculation error is found, the marks are corrected in the system; otherwise, the request is rejected and archived, with a copy provided to the student.

All students are exposed to a multi-assessments scheme. According to TIU policies, the lecturer should use more than three different assessment methods in each course that he/she delivers. The students at TIU are informed at the very beginning of the course about the types and weights of the assessment approached they will be assessed with during the academic term. This information is clearly stated in the Course Syllabus that is quite reachable to students through their SIS System and available all along the academic term.

According to TIU Student Assessment Policy, the assessment tasks should be proportional to the time and weight allocated in the overall assessment. Also, when half of the term period is passed, at least one or more assessment tasks shall be carried out, submitted, checked, scored and returned to students. Despite the fact that it is required to give students feedback on a regular base, the number of assessment tasks should be minimised as long as it is sufficient to allow the students to be aware of their progress. Deadlines of the tasks shall be allocated in a way that ensures that the student is not subjected to tension caused by the consecutive deadlines.

Except the examination answer sheets, all assessed work shall be returned to students. And the students are allowed to ask for clarifying the scores awarded.

At BUS and ACC, providing timely constructive feedback to the student is considered as one of the most important elements in the assessment procedure. Feedback can be made available to students in such ways, as by discussing the outcomes in the class time or by giving the students, a chance to review the checked the answer sheets.

Figure 11: Most utilised assessment methods at BUS

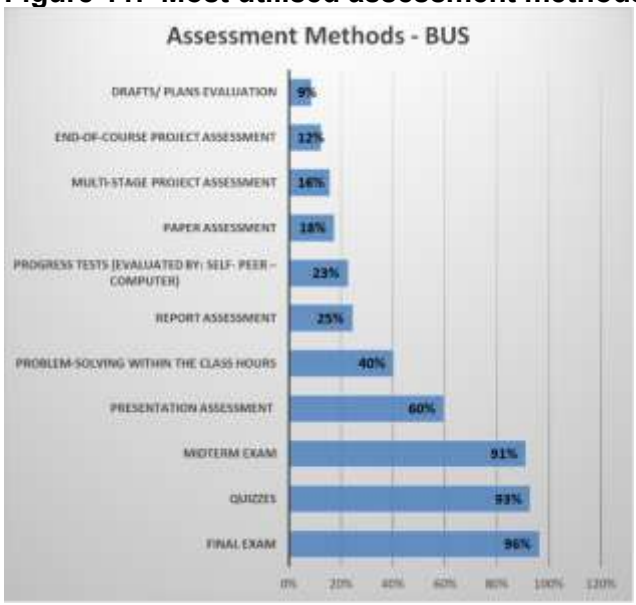
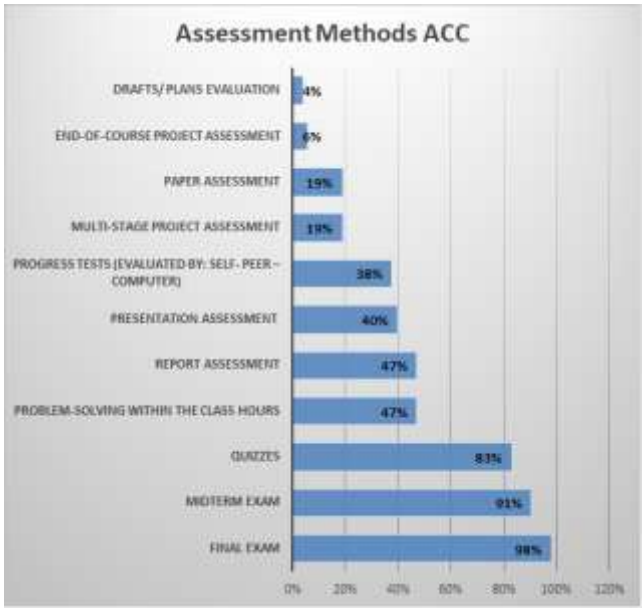


Figure 12: Most utilised assessment methods at ACC



The grading system below applies to all courses offered by BUS and ACC Programmes:

Figure 13: Equivalent Grades to Awarded Letters

Letter	Grade Equivalent Out of 4:00	Letter	Grade Equivalent Out of 100
AA	4:00	AA	90-100
BA	3:50	BA	85-89
BB	3:00	BB	80-84
CB	2:50	CB	75-79
CC	2:00	CC	70-74
DC	1:50	DC	60-69
DD	1:00	DD	50-59
FD	0.50	FD	40-49
FF	0:00	FF	0-39

The passing mark of each academic semester of the programme is determined by the Faculty Exam Committee based on the overall performance of students in each semester. Accordingly, the exam committee will fix the quality points against the achieved marks.

Rules of re-sits and appealing grades:

A student who has taken FF, FD, U (Unsatisfactory), and NA (Non-Attendant) from a course is unsatisfactory and has to repeat that course. Failed students can participate the final exam of summer school as make-up exam. Students are allowed to have make-up examinations of the course(s) they have failed in the final examinations. Make-up examinations are held for the courses failed in FF, FD, DD- or DC. Make-up examinations cannot be taken to increase the GPA. Students failed due to lack of attendance cannot have make-up examination. Students who have missed make-up examinations cannot have another exam for it. In the make-up examinations, the same achievement grading system of final exams is applied and the score of make-up examination is accepted as final exam score. Make-up examination score is included in GPA of the semester the student has failed in the course. In the make-up

examinations the highest score cannot be more than CC. Students who fail in make-up examination of any prerequisite course should repeat the course in the following year.
A student may object to the result of a final examination by submitting a petition to the Directorate of Student Affairs within three days following the announcement of final grades. The relevant examination committee assesses the objection in terms of material mistakes, and the application is finalised by the relevant Faculty Board upon a proposal by the board of the department offering the course in one week. Results are announced by the relevant departments.

In both, BUS and ACC, the actual supervision for the students starts from twelfth November of each academic year and the last submission is in the beginning of May. In the Fall Semester of Year Four there is the “Research Methodology” course in which the student gets the required knowledge for performing the Graduation Project and during this course the student come up with the “Research Proposal” for his/her Graduation Project. This course is awarded eight ECTS credits in both BUS and ACC.

In Spring Semester of Year Four there is the “Graduation Project” course in which the students perform their graduation projects. This course is awarded eight ECTS credits in both BUS and ACC. So, be adding the credits for “Research Methodology” course and “Graduation Project”, the total will be 16 ECTS credits.

Appraisal:

The curricula of both programmes adequately reflect the qualification objectives of the study programmes. The contents of the courses are well-balanced, logically connected and oriented towards the intended learning outcomes. The areas of specialisation (compulsory electives) or optional electives enable students to acquire additional competences and skills. BUS has 20 Technical electives and 20 non-technical electives for the students to choose from. ACC has 31 technical electives and 21 non-technical electives, among which students can pick. The degrees and programme names correspond to the contents of the curricula and the programme objectives. The panel found enough evidence that theoretical questions are, where possible, explained by means of practical examples. Therefore, the integration of theory and practice is well established in the curricula. Furthermore, the panel were presented basic evidence that the programmes qualify for interdisciplinary thinking. Ethical implications are appropriately communicated in courses, but especially in the Ethics in Business and Management Programme, Responsibility in Business and Management Programme, Ethics in Accounting and Responsibility in Accounting. Students acquire methodological competences and are enabled to do scientific work on the required level. All exams, as they are defined for the courses, are suited in format and content to ascertain the intended learning outcomes. The requirements are in accordance with the desired qualification level. The exams are characterised by a wide variety of test formats like evaluations, a variety of assessments, problem-solving within the class hours, presentation assessment, midterm-exams, quizzes and final exams. The final theses are evaluated based on previously published and coherently applied criteria, rules, and procedures. The students prove, especially in their thesis, their ability to do scientific work and the achievement of the study programme’s qualification objectives.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.1	Contents					
3.1.1*	Logic and conceptual coherence (Asterisk Criterion)			X		
3.1.2*	Rationale for degree and programme name (Asterisk Criterion)			X		
3.1.3*	Integration of theory and practice (Asterisk Criterion)			X		
3.1.4	Interdisciplinary thinking			X		
3.1.5	Ethical aspects			X		
3.1.6*	Methods and scientific practice (Asterisk Criterion)			X		
3.1.7*	Examination and final thesis (Asterisk Criterion)			X		

3.2 Structure

3.2.1 Modular structure of the study programme (Asterisk Criterion)

The two programmes at FASE are 4-year programmes comprised of 240 ECTS credits. During the final year of each programme students must conduct research and write a thesis based on their findings. This project is rewarded eight ECTS credits in BUS and six ECTS in ACC credits.

	BUS	**ACC**
Projected study time	4 Academic Years	4 Academic Years
Number of Credit Points (CP)	ECTS Credits: 240 (former TIU Credits:144)	ECTS Credits: 240 (former TIU Credits: 139)
Workload per CP	1 ECTS credit = 25 Workload hours 1 Theoretical hour = 1 workload hour 1 Practical hour = 0.5 workload hour 1 Internship. hour = 0.5 workload hour 1 self-study hour = 1 workload hour	
Number of modules/courses	54	53
Time required for processing the final thesis and awarded CP	The actual supervision for the students starts from twelfth November of each academic year and the last submission is in the beginning of May. 8 ECTS credits for the “Graduation Project” course, but 16 ECTS credits, if you add the “Research Methodology” course (also eight ECTS credits), which students have to take prior to the course main course for the final thesis	
Number of contact hours	4470	4380

The contact hours per week are distributed among theoretical and practical units:

For BUS					
Fall semester			**Spring Semester**		
Grade	Theory	Practical	Grade	Theory	Practical
1st	19*	2	1st	19	2
2nd	18	2	2nd	18	2
3rd	17	2	3rd	16	2
4th	15	0	4th	11	4
Total	69	6	Total	64	10
Total Theory for the whole programme per week			133		
Total Practical for the whole programme per week			16		
Total Theory and Practical per week			149		
Number of weeks in Fall + Spring			30		
Total number of hours for the whole BUS Programme			149 * 30 = 4,470		

(*):

For ACC					
Fall semester			**Spring Semester**		
Grade	Theory	Practical	Grade	Theory	Practical
1st	19	2	1st	19	2
2nd	18	2	2nd	18	2
3rd	17	0	3rd	15	2
4th	15	0	4th	11	4
Total	69	4	Total	63	10
Total Theory for the whole programme per week			132		
Total Practical for the whole programme per week			14		
Total Theory and Practical per week			146		
Number of weeks in Fall + Spring			30		
Total number of hours for the whole ACC Programme			146 * 30 = 4,380		

Figure 14: Self-study Hours Distribution in BUS (totally for all four years)

Self-Study Hours				
Assignments	**Quizzes**	**Other Assessment**	**Mid- Exam**	**Final- Exam**
722	667	539	906	1484

Figure 15: Self-study Hours Distribution in ACC (totally for all four years)

Self-Study Hours				
Assignments	**Quizzes**	**Other Assessment**	**Mid- Exam**	**Final- Exam**

726	643	344	771	1225

3.2.2 Study and exam regulations (Asterisk Criterion)

The student handbook includes legally binding study and exam regulations, providing comprehensive guidelines for academic conduct and assessment procedures. These regulations serve as a reference point for students, ensuring clarity and fairness in all academic matters. By adhering to these regulations, students can navigate their educational journey confidently, knowing that their rights and responsibilities are clearly outlined and upheld.

3.2.3 Feasibility of study workload (Asterisk Criterion)

TIU had a complicated credit transfer system as the procedure started called TIU credits. In 2025, TIU created a policy that establishes the full transition of Tishk International University (TIU) to the European Credit Transfer and Accumulation System (ECTS) as the sole credit system for quantifying student workload. Effective from October 2025, the TIU Credit System will be discontinued, and all academic documents and procedures will exclusively adopt the ECTS system. The Policy signed by the rector was handed in as proof.[9]

And for this, at the beginning of Spring Term 2023, the Vice President for Academic Affairs sent a strict email to all academic staff reminding them that the ECTS indicated at the top of the syllabus and the ECTS automatically calculated at the last session of the syllabus should be exactly the same. To equip the academic staff with the necessary skills to implement these policies, a comprehensive and informative presentation was conducted for Heads of Departments and academic staff. This aimed at reinforcing and solidifying understanding of ECTS indications, concepts, rules, calculations, and validation. To further ensure compliance and consistency between different sources of information (between Syllabus, Module Handbook, and Curriculum Table), two procedures were developed, namely (1) Syllabus Review and (2) Checking the Delivery of Course Content. In the Syllabus Review, the scientific committee of the academic department checks the syllabus prepared by the lecturers regarding such criteria, whether basic info of the lecturer and course are accurate, or weather course objectives are stated clearly, course description and overview are well presented, course topics and content are fully presented. Furthermore, it is checked, whether sufficient and relevant references are provided, alongside clearly identified teaching methods and at least five effective course evaluation criteria. Any nonconformities identified by the Scientific Committee will be reported to the Head of Department, who will then guide the lecturers in undertaking the necessary corrective actions. Then the electronic information system will be terminated for the lecturers preventing them from applying any changes.

Checking the Delivery of Course Content process involves a systematic approach by the Scientific Committee to ensure the effective delivery of core and compulsory courses. Starting with the random selection of two courses per grade, the Committee examines course syllabi, cross-referencing them with actual materials used by lecturers. The comparison is further enhanced through student feedback on syllabus coverage, followed by discussions with lecturers to gather their perspectives. Evaluation results are then scrutinised, and if the overall coverage is equal to or exceeds 85%, the outcome is deemed "Satisfactory"; otherwise, it is labelled "Unsatisfactory." Findings are communicated to the Head of Department, triggering corrective actions such as an Attention Letter for the first instance below 85%, a Warning Letter

[9] See Doc No: TIU.RC.IN.0105E: “Policy on Full Transition to ECTS Credit System” Issue date: 25/03/2025.

for the second, and potential disciplinary measures by the Faculty Council for recurring instances. This process shows how educational standards, and an optimal syllabus implementation are ensured.

Already, lecturers are encouraged to utilise the ECTS survey as a tool to assess the feasibility, realism, and adequacy of study workloads within their courses. This survey serves as a mechanism for ensuring that students' academic burdens are manageable and appropriate.

3.2.4 Equality of opportunity

The University is committed to ensuring gender equality and equality of opportunity for all students enrolled. This university policy is outlined in the student handbook. By adhering to this policy, the University fosters an inclusive environment where every student has the chance to thrive and succeed, regardless of gender or background. The University is striving to provide an accessible, supportive, safe and inclusive learning environment for students with disabilities.

TIU supports the rights of students with disability to have the same educational opportunities as other students. Both programmes are housed in buildings equipped with ramps, elevators, and supportive staff to assist students with disabilities wherever needed. They ensure equal access and participation in the educational process, allowing students with disabilities to study on the same basis as other students. The programmes apply the Disability Standards for Education by fostering a fair, inclusive, and anti-discriminatory environment. Any violations of these principles are handled seriously by the Departments.

Before making any adjustments, the programmes consult with the student and, where appropriate, their associates—usually their parents—to understand how the disability may affect enrolment, participation, curriculum access, or use of support services. For students with temporary physical injuries, such as a broken hand, assistance is provided during written examinations, either by allowing another person to write on their behalf or by permitting them to type their answers. Those with broken legs or similar mobility issues are given seats close to doors and elevators in exam halls. Students with speech impairments, such as tongue-tie, are allowed to submit their oral presentations in written form.

Appraisal:

TIU is in the transition from an individual “TIU Credit System” to solemnly using the ECTS credits. TIU handed in proof that the TIU Credit System will be ended in October 2025. Therefore, TIU’s credit point system is in line with the working measurement by hour of the ESGs. The structure of both programmes supports the smooth implementation of the curricula and helps students to reach the defined learning outcomes. The programmes consist of courses and assign TIU Credits (only until October 2025) and ECTS Credit-Points per course on the basis of the necessary student workload. Practical components are designed and integrated in such a way that credit points can be acquired.
There are legally binding exam regulations which contain all necessary rules and procedures and consider national requirements. The study programmes are designed so that students can study for a certain time at other HEIs or do internships without any extension of their overall study time. The final grade is supplied with either a relative grade or an ECTS grading table. However, the study regulations highlight a notable shortcoming: while TIU has established

well-defined Programme Learning Outcomes (PLOs) for both study programmes, the Intended Learning Outcomes (ILOs) at the course level have not yet been systematically aligned with them. The course catalogue reveals considerable variation in the quality and clarity of course objectives. Phrases such as “getting knowledge,” “develop awareness,” “course aims to introduce,” “understand the basic concepts,” “equip with understanding,” “promote knowledge,” and “provide with a base” are vague and should be avoided or supplemented with outcome-oriented, measurable learning outcomes. To ensure clarity and accessibility, TIU should adopt active, specific verbs when formulating ILOs. Therefore, the panel sets the **condition:**

> **The university defines ILOs for both programmes and all courses that clarify what the students are able to do or perform after successfully passing the course and which are assessable within the given course evaluation methods and criteria.**

The feasibility of the study programmes’ workload is ensured by a suitable curriculum design, by a plausible calculation of workload, by an adequate number and frequency of examinations, by appropriate support services as well as academic and general student counselling. When reviewing the workload, the HEI also considers evaluation findings, including student feedback and the programme’s success rate. The HEI ensures gender equality and non-discrimination. Students with disabilities are provided with affirmative actions concerning time and formal standards/requirements throughout the programme and examinations. Students in special circumstances, such as single parents, foreign students, students with a migration background and/or from so-called non-academic backgrounds, are particularly assisted. Nevertheless, the panel sees room for improvement and would like to see the policy for disabled students more pursued. The panel got the impression, that the choice of a lecturer influences how disabled students are accommodated. Therefore, the panel **recommends** implementing affirmative actions for disabled students.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.2	Structure					
3.2.1*	Modular structure of the study programme (Asterisk Criterion)			X		
3.2.2*	Study and exam regulations (Asterisk Criterion)			Condition		
3.2.3*	Feasibility of study workload (Asterisk Criterion)			X		
3.2.4	Equality of opportunity			X		

3.3 Didactical concept

3.3.1 Logic und plausibility of the didactical concept (Asterisk Criterion)

The curriculum helps students to strengthen their communication, problem-solving, and technical skills. Various methods of teaching are used in the programme and indicted in the Course Syllabus. The following charts show the most utilised teaching methods in BUS and ACC for the current academic year. As it can be realised, that “Lecturing” is used in 89 % of the courses at BUS. In BUS, the most dominant teaching methods are “problem solving”, “questioning”, and “case study-based teaching”.

Figure 16: Most utilised teaching methods at BUS

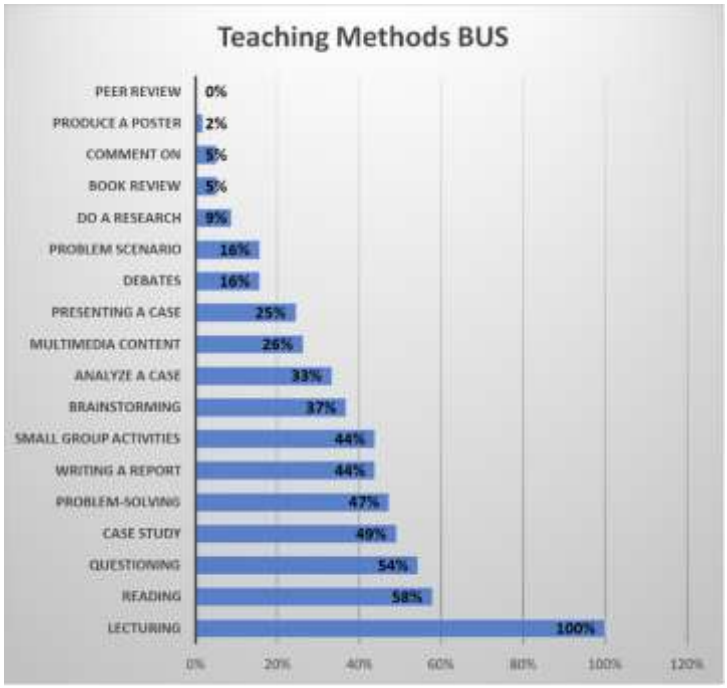
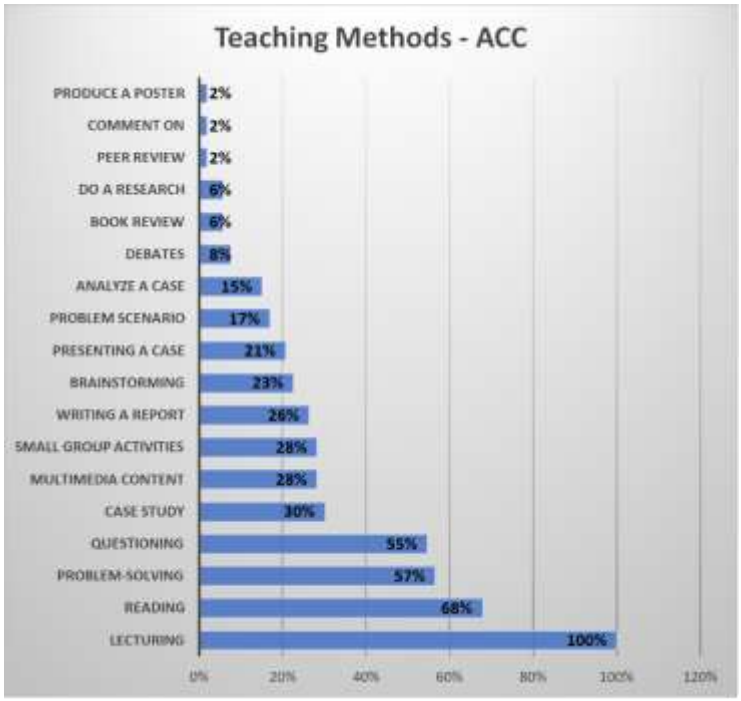


Figure 17: Most utilised teaching methods at ACC



The University and its study programmes actively promote student-centred learning, as outlined in the institution's quality policy.

Student-centred learning is achieved by focusing on the needs, abilities, interests, and learning styles of students. Lecturers encourage students to participate actively in their learning process through discussions, problem-solving, and hands-on activities. They promote group work and peer-to-peer learning, where students can learn from each other. The lecturers give students some control over their learning by allowing them to choose topics, projects, or methods of learning that interest them. Ongoing evaluations provide feedback and adjust teaching methods to better meet student needs. The teachers encourage students to reflect on their

learning experiences and outcomes to develop self-awareness and critical thinking skills. This approach places students at the forefront of their education, encouraging active participation, critical thinking, and personalised learning experiences.

3.3.2 Course materials (Asterisk Criterion)

TIU has developed rules for course material. Each topic should correspond to 1-2 learning objective of a course.
The students use:

- Course books
- practice book
- audio files
-

PPT slides must be well-structured and logically organised, with content broken down into headings, subheadings, bullet points, and numbered lists for clarity. The course should cover all important topics and subtopics. Slides should be the primary source of information, detailed yet concise, and aligned with the syllabus. Visual aids like diagrams, charts, tables, and graphs should be used to clarify complex concepts. Include 2-3 references per topic to teach students how to write references. Use current textbooks and up-to-date materials for the course.
Each September, as the new academic year commences, TIU Heads of Departments compile and submit their Department's List of Textbooks, encompassing all courses within their purview. Upon approval by the University Council, the Director of the Library is tasked with generating proposals for the acquisition of the requested books. TIU upholds a steadfast policy ensuring that all textbooks listed in the syllabus must be procured and made readily available to students within the library's collection.

3.3.3 Guest lecturers

In TIU every academic department is seeking and inviting industry experts, practitioners, and professionals to deliver guest lectures to students. These experts possess relevant expertise and experience in fields that align with the curriculum and learning objectives of respective programmes. This process applies to only third and fourth grade courses. The content of guest lectures focuses on real-world applications, industry trends, emerging practices, and case studies relevant to the subject matter. Thus, the Accounting and the Business and Management Departments have enhanced their educational offerings through a strategic guest lecturer programme that brings industry experts and academic leaders to its campus.

ACC

Since 2023, the Accounting Department has hosted several distinguished professionals who have shared their expertise with undergraduate students. For example, the Accounting Manager of Das Food Industries based in Erbil, Kurdistan, delivered a lecture on "Cost Estimation and Digitisation" which offered practical insights into how modern cost and managerial accounting practices are being transformed through digital technologies. Another guest was the Head of Public Relations and Corporate Communication at NASSWALLET Digital Banking, Iraq with his presentation on "Redefining Finance: Exploring the Fin-tech Revolution". This lecture was particularly relevant as it highlighted career opportunities in the emerging fintech sector. The Accounting Department further strengthened its industry connections by hosting the Director of Deloitte Erbil. His comprehensive lecture on "Overview of Auditing and Audit Practice in Kurdistan Region" provided students with regional context for

their theoretical knowledge, highlighting the specific challenges and opportunities within the local audit profession. The department also welcomed the Associate Professor, and Vice Dean of Student Affairs at Jain University, who delivered an enlightening lecture on "Start-ups Funding." His presentation provided students with comprehensive knowledge about various funding sources available to entrepreneurs and the challenges associated with securing financial support for new ventures.

BUS

Meanwhile, the Business and Management Department has enhanced its students' knowledge through lectures from professionals like a Human Resources specialist who shared practical insights into contemporary HR practices and talent management strategies. These guest lectures provide a well-rounded education that extends beyond textbook learning. By exposing students to diverse perspectives from industry leaders and academic experts, the department ensures that graduates are not only academically proficient but also aware of current industry practices and emerging trends, thereby enhancing their employability and professional readiness.

3.3.4 Lecturing tutors

According to Job Description TIU.QM.JD.014E, lecturing tutors (teaching assistants) at TIU support department lecturers in academic research and contribute to academic, administrative, and social activities. They assist with tasks such as preparing examination schedules, participating in events like the Spring Festival, advising students, and attending departmental meetings and lectures. Additionally, they are expected to uphold ethical standards, pursue their academic development, and carry out tasks assigned by their superiors. While conducting the online visitation, the panel realised, that lecturing tutors are not in place anymore.

Appraisal:

The didactical concept of the study programmes is described, plausible, and oriented towards the programme objectives. It allows for the application of different teaching and learning methods, such as, for instance, case studies or practical projects. Students are encouraged to take an active role in creating the learning process. The accompanying course materials are oriented towards the intended learning outcomes and correspond to the required qualification level. However, see the condition in chapter 3.2.2 for deficiencies in the formulation of the ILOs in the course catalogue. They are up to date and digitally accessible for the students. They are user-friendly and encourage students to engage in further independent studies. Guest lecturers are invited and contribute to the students' qualification process with their special experience, either from professional practice or scientific work. For ACC, guest lecturers had positions like Accounting Manager, Head of Public Relations and Corporate Communication, Directors and Associate Professors. Even though there is a job description of lecturing tutors, the panel realised in the course of the visitation, that there are no actively working lecturing tutors in the two programmes right now. Therefore, the panel **recommends** reinstating lecturing tutors to support students in the learning process and help them to develop competences and skills.

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.3 Didactical concept					

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.3.1*	Logic and plausibility of the didactical concept (Asterisk Criterion)			X		
3.3.2*	Course materials (Asterisk Criterion)			X		
3.3.3	Guest lecturers			X		
3.3.4	Lecturing tutors				X	

3.4 Internationality

3.4.1 International contents and intercultural aspects (Asterisk Criterion)

International contents are an integral part of the curricula of both programmes. Both programmes rely on the Pearson Published Book as the main reference for each syllabus, which shows that the programmes follow international contents. This build confidence in students to see the overall problems faced in different cultures and societies while they study. TIU tailors those content to the needs for the local and international companies.

BUS

The BUS curriculum integrates various international elements. Firstly, the department frequently organizes events like seminars, workshops, and symposiums, enhancing students' intercultural experiences and cultural awareness. Secondly, TIU collaborates with the German Academic Exchange Service (DAAD) on the “Religious Diversity Erbil” project, which fosters understanding of religious diversity among Iraqi and German students and scholars through study trips, conferences, and summer schools. Additionally, TIU hosts an annual international festival celebrating language, culture, and science, involving consulates, parliament members, students, and staff to promote social interaction and cultural exchange. Furthermore, the Business and Management department offers elective courses such as Turkish, Arabic, Persian, French, Spanish, Russian, world religion, international relations, international business, and culture and society, enriching the international experience. Finally, by seeking international accreditation, TIU facilitates more student and staff exchanges

ACC

International contents and intercultural aspects are incorporated in the courses such as International Accounting, IFRS, International Finance, International Economics and International Marketing. Courses offered include Migration and Globalisation, World Religions and Intercultural Communication, Turkish, Kurdish studies and Spanish. The lecturers make use of the international books to deliver their respective courses. In addition to this, the programme also hosts international workshops and conferences to provide the international exposure.

3.4.2 Internationality of the student body

On the international level, the neighbouring counties especially Turkey and Jordan far surpass Iraq in attracting international students due to the fact that the word “Iraq” in the global media is associated with war and conflicts. Although the Kurdistan region has a stable security situation, foreigners don’t distinguish the region form other parts of Iraq and they have doubts and fears. However, TIU in general and BUS & ACC in particular strive for increasing the number of international students. TIU, in its recent Strategic Plan 2023-2027, sets a strategic

goal[10] aimed at increasing the number of international students, for example via extending its marketing and recruitment efforts by promoting study programmes and campus life through targeted advertising, social media, and participation in educational fairs. Offering scholarships and financial aid specifically for international students, along with simplifying the application and visa process, can further reduce barriers to enrolment. Finally, creating a dedicated webpage for international students on the TIU website should serve as a central information hub and improve outreach.

3.4.3 Internationality of faculty

As a part of the TIU strategic plan, the University in general and BUS and ACC in particular aims at increasing the number of international staff. However, TIU faces challenges in attracting and retaining international staff due to the Iraq's security situation in the global media. According to the National University Ranking the university is one of the top three universities when it comes to recruiting international staff, as shown by the results of the last five years. The University has more than 92 international staff working in both academic and non-academic positions at TIU from various countries such as: Turkey, Uzbekistan, India, France, Iran and Syria. In the academic year 2022-2023, 50% of the academic staff at BUS programme and 100% of the academic staff at ACC programme are international.

When hiring international staff, Heads of Academic Departments report needs to the University Council, which selects target countries. A recruitment agency announces vacancies and collects CVs. TIU delegates conduct initial interviews and forward eligible CVs to departments. Applicants do online demo classes and Skype interviews with a specialized Recruitment Committee. The committee selects candidates and informs HR to prepare contracts. Remaining steps follow national staff hiring procedures.

3.4.4 Foreign language contents

As mentioned previously, the language of instruction at BUS and ACC is English. And as it is stated above, enrolled students with unsatisfactory level in English language can study English in the preparatory school for one year, or they should study foundation English courses during the first year of study. Additionally, the students at their first-year study a course named "Business English" in both fall and spring terms. Also, the programmes offer an elective course called "Business and Professional Writing" for the second-year students. Additionally, the programmes offer some elective courses which that boost the international experience such as Turkish Language, French Language.

Appraisal:

International contents are an integral part of the curricula. Students are thus prepared for the challenges in an international working environment, which is seen by using the Pearson Published Book, elective courses and extra-curricular conferences and exchange programmes.

Through practical examples, students are enabled to act in an intercultural environment. However, the international composition of the student body corresponds to the programme concept. The panel saw that the coverage of the media in Iraq/Kurdistan is a big challenge for acquiring international students. Therefore, the panel **recommends** developing and

[10] Goal three in the TISHK INTERNATIONAL UNIVERSITY STRATEGIC PLAN 2023-2027 with document number TIU.RC.IN.038E.

implementing a plan to attract more international students. The measures taken to promote internationality should be more goal-oriented and aim to correct the wrong perception of the security situation in the region. One panel suggestion to achieve this goal was to actively implement and utilize TIU's extensive list of Memoranda of Understanding.
The composition of the faculty of TIU is extremely international, with teachers from different countries and with international academic experience. This promotes the acquisition of international competences and skills among the students. The measures taken are goal oriented. Because the language of instruction is English, the proportion of foreign language courses and required foreign language materials corresponds with the qualification objectives of both study programmes.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.4	Internationality					
3.4.1*	International contents and intercultural aspects (Asterisk Criterion)			X		
3.4.2	Internationality of the student body				X	
3.4.3	Internationality of faculty			X		
3.4.4	Foreign language contents			X		

3.5 Multidisciplinary competences and skills (Asterisk Criterion)

BUS

In the Business and Management programme, communication and public speaking skills are developed through a combination of coursework, practical experience, and continuous feedback. Students regularly engage in group projects and individual presentations across various subjects such as marketing, strategy, and finance, where they must clearly articulate their ideas to peers and faculty. These presentations not only refine their public speaking abilities but also encourage the development of effective business communication strategies. Additionally, courses dedicated to business communication and professional writing further enhance students' ability to communicate concisely and persuasively in professional settings. Opportunities to interact with guest speakers and industry professionals also help students practice active listening and questioning techniques, reinforcing their communication skills in real-world contexts.

ACC

The programme develops essential professional skills of the students through an integrated approach. Students enhance their competences and skills through presentations in courses such as Business English and Communication Skills, Academic Debate and Critical Thinking, Marketing, Accounting Ethics, and Project Evaluation & Finance where they must clearly articulate their ideas to peers and faculty. Additionally, courses dedicated to business communication and teamwork enhance students' ability to communicate concisely and manage conflict in professional settings. Opportunities to interact with guest speakers and industry professionals also help students practice active listening and questioning techniques, reinforcing their communication skills in real-world contexts. To this end, the department constantly engages in organising national and international workshops, inviting guest lectures by industrial professionals, and seminars that help in improving students’ skills.

Teamwork and conflict resolution abilities of the students are also cultivated through collaborative projects where students practice delegation, idea-sharing, and respecting diverse viewpoints. Courses in interpersonal dynamics and Corporate Governance teach techniques for handling organisational challenges including moral hazard, agency problems, corporate scandals, and conflicting objectives. Students gain practical experience through role-playing exercises and case studies, while leadership roles in group projects further strengthen these competencies. Students' interactions with industry professionals help them develop active listening and questioning techniques applicable in professional settings. These experiences, combined with regular feedback on their performance, ensure continuous improvement.

Appraisal:

The students acquire communication and public-speaking skills as well as cooperation and conflict handling skills in accordance with the course descriptions, especially in Business English and Communication Skills, Academic Debate and Critical Thinking, Marketing, Accounting Ethics, and Project Evaluation & Finance. This is supported by means of suitable didactical and methodological measures. The acquisition of further multidisciplinary competences, such as leadership skills and broad contextual knowledge, is ensured. Nevertheless, the experts saw room for improvement concerning the self-confidence of students. In the interview round with students, there were examples mentioned, in which students had not enough self-confidence and quitted their studies, because of this. The panel would like to encourage TIU to build more self-confidence in students (like celebrate their achievements, set achievable goals, provide constructive feedback, encourage self-reflection, create a safe environment, promote peer support, and teach coping skills). Therefore, the panel **recommends** introducing measures to enhance the self-confidence of individual students, particularly those who may require additional support and attention.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.5*	Multidisciplinary competences and skills (Asterisk Criterion)			X		

3.6 Skills for employment / Employability (Asterisk Criterion)

<u>BUS</u>

Cooperation and conflict handling skills are cultivated through extensive group work and collaborative projects. Students work together in interdisciplinary teams, often across different specialisations, to solve complex business problems. This collaboration teaches students how to delegate tasks, share ideas, and respect diverse viewpoints, strengthening their teamwork skills. The programme also incorporates specific training in conflict resolution, where students learn techniques such as mediation, active listening, and negotiation to manage disagreements effectively. Through role-playing exercises and case studies, students encounter simulated business conflicts, allowing them to practice handling disputes constructively. Leadership roles in group projects provide further opportunities for students to develop their conflict management and cooperative skills, as they navigate the challenges of guiding teams toward successful outcomes. Overall, the programme integrates both communication and interpersonal skills into its curriculum, ensuring that students are well-equipped to handle the complexities of the modern business world.

ACC

At ACC, students are prepared to become potential accountants, finance officers, CFOs, auditors, accounting managers, senior tax consultants, bankers and financial analysts. TIU provides the students with the real-world experiences by offering industry related expert courses/advice, field trips, project related courses and internships. These experiences enable the department to effectively respond to the various needs of the market across the region and the country at large.

Appraisal:

The promotion of employability – for instance through the integration of theory and practice and through the promotion of multidisciplinary competences and skills – runs as a common thread of the study programmes through all its courses.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.6*	Skills for employment / Employability (Asterisk Criterion)			X		

4. Academic environment and framework conditions

4.1 Faculty

4.1.1 Structure and quantity of faculty in relation to curricular requirements (Asterisk Criterion)

	BUS	ACC
Full-time teaching staff	10	04
Part-time teaching staff incl. visiting/adjunct lecturers	4	11
Total number of teaching staff	13	15
Among them:		
Teaching staff with professional experience	6	10
Teaching staff with international experience	3	11
Number of professors	1	01
Number of associate professors	0	00
Number of assistant professors	3	05 (including part-time)
Number of senior lecturers	4	00
Number of lecturers	3	09 (including part-time)
PhD holders	10	10 (including part-time)
Master's degree holders	3	03
Guest lecturers	1	03

	BUS	ACC
Total number of supporting administrative staff	3	1

The Fulltime staff of BUS the following nationalities: Iraqi, Indian and Turkish. The Fulltime staff of ACC from 2022 till 2023 had the following nationalities: Indian, Nigerian and Turkish.

The BUS and ACC's core faculty are involved in all academic issues of the faculty and the related teaching and research tasks. Furthermore, core faculty often contribute to the faculty's mission by joining official bodies, committees, and teams.

The fulltime faculty members have not only a teaching role. The minimum number of teaching hours per week depends on the academic title the member holds (14 hours for Assistant Lecturers, 12 hours for lecturers, ten hours for assistant professors, and eight hours for professors). All the extra hours taught by fulltime faculty members “voluntarily” are paid (the extra hours payment is added to the monthly salary). They are expected to join the faculty and department committees, such as department council, scientific committee, exam committee, etc. They are required to spare two hours of their weekly schedule for each course they teach to answer the students’ questions about the lectures (office hours). Each fulltime faculty member is required to produce at least one research article to be published in indexed journal. They are expected to participate in the academic events held in the faculty (workshops, seminars, conferences).

The parttime faculty members have only a teaching role. The number of weekly teaching hours is as per the contract. They are required to spare two hours of their weekly schedule for each course they teach to answer the students’ questions about the lectures (office hours).

Teaching Assistants are required to help lecturers in the teaching and research duties, and to facilitate the department, academic, administrative, research, and social activities. They are expected to join some of the university, faculty, and department committees, such as: Exam committee, ISO Committee, Web editing committee. They are required to support and assist the lecturers in the academic advising process.

TIU believes that increasing female representation in the labour force—particularly within the teaching staff—is vital for societal growth and development. To support this goal, TIU established a Tishk Gender Studies Centre, providing support for numerous female research assistants to pursue postgraduate studies both locally and abroad with the aim of integrating them into the academic staff upon completion, and the full implementation of the University’s “Equal Opportunity Policy” in the hiring process.

4.1.2 Academic qualification of faculty (Asterisk Criterion)

At BUS and ACC, the head of department is primarily responsible for most of the HR planning and allocation. At the beginning of each academic year, the Dean of the faculty prepares the “Educational Year Personnel Planning” and submits it to be approved. Hence, the advertisement process about the available vacancies takes place. The Head of Department reviews the CVs received. Applicants meeting the required skills and qualifications are required to deliver 20-minutes demo lesson in front of the recruitment committee composed of academics in the same specialisation of the vacancy. After delivering the lesson, the committee members ask questions related to the profession and to the required skills. The applicant is approved by committee, the head, and then a petition asking for hiring the applicant is transmitted to the top management of the university through the dean. Then the hiring process takes a place.

The entity authorised for processing the staff promotion applications and to make the promotion decisions is the Ministry of Higher Education exclusively. The University only supports the academics with preparing the promotion application and related documents.

Based on the instructions of the Ministry of Higher Education and Scientific Research, the minimum qualifications that need to be available in the candidate for a teaching faculty position are:

- The applicant must hold at least a master's degree (if it was issued outside KRG, the certificate should be equalised) and in the same subject as his/her bachelor's degree.
- The applicant must have a pedagogical formation certificate (a certificate taken from an institution other than Kurdistan Regional Institutions is not accepted).
- The applicant must get a minimum IELTS score of five and its equivalents (TOEFL IBT 65 and Pearson 54).
- For the applicants who graduated after 2012 but have not received an academic promotion since then, the bachelor's degree average must be a minimum of 60.
- If the applicant is a governmental employee, he/she should submit a copy of an acknowledgement that there is no objection from his/her workplace.
- The applicant must have good computer skills (minimum knowledge about Ms. Office programmes).
- There must be no criminal record in the applicant's background.

To be promoted to the position of Lecturer with or without a PhD at TIU, applicants must meet specific criteria. They must hold a PhD or be an assistant lecturer, providing bachelor and master diplomas with transcripts. PhD holders must have three years of assistant lecturer experience and a Quality Assurance certificate. Applicants must submit an application form with approvals, publish two papers, conduct seminars, and register papers. Additional requirements include pedagogy certificates, diploma equalization, and confirmation letters. Non-PhD applicants need two academic publications. Contracts and non-objection letters are also necessary. PhD students cannot apply.

To qualify for an Assistant Professor position, applicants must hold a PhD or a master's degree with four years of teaching experience since their last promotion. They must have been a Lecturer for four years and possess a Quality Assurance certificate. Required documents include an application form with approvals, pedagogy certificates, and equalized diplomas. Applicants need three publications, one as sole author, with one in a recognized journal. They must conduct seminars, register papers, and ensure publications relate to their field. Additional requirements include a contract, non-objection letter, and confirmation of non-PhD student status.

To obtain the Professor Academic Title, applicants must hold a Ph.D. or a master's degree with six years of teaching experience since their last promotion. They must have served as an Assistant Professor for six years and possess a Quality Assurance certificate. Applicants must submit six publications, one as sole author, with one in a recognized journal. They must conduct seminars, register papers, and ensure publications relate to their field. Additional requirements include pedagogy certificates, diploma equalization, supervision of theses, a contract, and a non-objection letter. Disciplinary actions disqualify applicants.

4.1.3 Pedagogical / didactical qualification of faculty (Asterisk Criterion)

For helping newly joined lecturers to acclimate themselves to TIU and to understand how they can fit into the University Teaching-learning system, an on-boarding programme for the newly joined lecturers is held annually at the beginning of the academic year at the university campus. Many topics are presented to the participants, such as: The Vision and Mission of the University, Preparing Course Syllabus and Course Material, getting started with your class and PIS System, Overview of Quality Assurance process and procedures, Research Activities, Publication and Incentives, HR Procedure, Dean of Students and Events, etc.

Additionally, the Pedagogical Training Courses in Kurdistan Regional Universities, which are mandatory for all lecturers seeking an academic title, aim to enhance teaching methodologies and improve instructional quality. These courses cover modern teaching strategies, student-centred learning, assessment techniques, and classroom management. They are designed for university lecturers to develop their pedagogical skills and adapt to evolving educational standards. Training often includes workshops, practical applications, and theoretical foundations.

The link of the course is available in the Official Website of the Ministry of Higher Education[11]. Here are the modules of this mandatory pedagogical course:

No	Name of Modules	ECTS credit	Contact hours (face to face class)			Non-contact hours learning for preparing and practice					
						Assessment and Evaluation					
			Day	week	month	Seminar & Presentation	Report & Essay	Reading	Group task	Learning diary	Final project
1	ICT	5	3	6	24	18	16	18	11	16	22
2	Research Development	5	3	6	24	18	16	18	11	16	22
3	Student-centered Approach	5	3	6	24	18	16	18	11	16	22
4	Innovative Pedagogical methods and Assessment Tools	5	3	6	24	18	16	18	11	16	22
5	Competence-based education	5	3	6	24	18	16	18	11	16	22
6	Edupreneurship	5	3	6	24	18	16	18	11	16	22
Total		30 ECTS	3×48 =144	6×24 =144	24×6= 144	108	96	108	66	96	132
			144 Contact hours class			606 Non-contact hours learning					
			30 ECTS credit × 25 = 750 workload hours								

Annually, the Head of Department discusses the possible Activities the department can hold during the new academic year with the members of Department Board (taking into consideration the targets of Quality Objectives and NUR plan). The annual activity plan includes a considerable number of training courses, professional and academic workshops (international and national), and scientific projects.

Faculty development at BUS and ACC is a systematic and a comprehensive effort to help the faculty to do their best work and to learn and grow as intellectual and teaching community. This is done by planning and organising academic activities such as seminars, workshops, conferences and others.

Continues Academic Development “CAD” is the programme whereby faculty members are encouraged to continue knowledge upgrading and building and seek improvement in their subjects and fields of academic specialty. These can be achieved with teachers’ participation in a variety of scientific activities, such as seminars, workshops, training courses and conferences (presenting or attending), educational publications, reviewing articles, postgraduate supervision and evaluation, etc.

All teaching staff are required to satisfy a specific number of activity points (includes active and passive activities) in a single academic year based on their academic titles. For example, at TIU, a professor should accumulate not less than 80 points per year, an assistant professor

[11] https://services.gov.krd/en/service/mohe-28-en, last accessed on May 5, 2025.

70 points, a lecturer 55, and an assistant lecturer 50. Failure to meet the points required shows poor performance in terms of academic achievements listed in the CAD document, actions to which are required by the scientific committees per Department and Faculty.

4.1.4 Practical business experience of faculty

The practical business experience of the faculty is rather low. Only in Accounting, there is on lecturer who is one of the top ten CFOs in Iraq delivers a course on Auditing and Accounting for Mergers and Acquisitions. His practical knowledge exposed the students to the real-life situations in the field.

4.1.5 Internal cooperation (Asterisk Criterion)

The faculty members collaborate closely to align modules with the programme learning outcomes and objectives. Through regular meetings of committees like the scientific committee, exam committee, and departmental meetings, teaching staff ensure ongoing refinement and tuning of course content. This collective effort fosters a cohesive approach to curriculum development and enhances the overall quality of the programme.

TIU's committees meet at varying frequencies depending on their functions. The Faculty Council and the Research and Development Committee convene weekly, while the Department Board meets at least once a month and the IRO Committee twice a month. The ISO Committee meets three times a year, and the Industrial Advisory Committee at least once per semester. Other committees, including the Scientific, Quality Assurance, Disciplinary, Faculty Accreditation, and Conference Committees, meet on an as-needed basis.

4.1.6 Student support by the faculty (Asterisk Criterion)

All Full-time/ Part-time faculty members, regardless of teaching modality, must maintain two hours per week during which faculty members are available to either meet personally in their offices with students. Office hours must be posted on the lecturers' office door, listed on course syllabi, and provided to the departmental office.

The Office Hours are in-office, fixed-time hours of availability in which the faculty can discuss class performance with the student. Office hours give students the opportunity to ask in-depth questions and to explore points of confusion or interest that cannot be fully addressed in class.

TIU implements an integrated and systematic Academic Advising service to support students in successfully completing their studies at the university. At the beginning of the academic year, the Head of department assigns advisors for each study year. The advisor creates a schedule to meet students of the designated study year. During the advisory session the advisors discusses the below checklist with the student then reports the feedback to the Head of Department in case of need.

The advisor’s role is to provide support and be a personal link to the student’s department and his/her field of study, be available at advertised or prearranged times for consultation, provide information about university and department policies and procedures that may affect the student’s academic progress, link the student to all the resources the university has to offer and assist in the development of your academic success action plan.

There are also important policies in the Students Handbook, which help and support the students. In the SIS (Students Information System) the mission, vision and learning outcomes of the department and programme are communicated. Students find tips about Getting the best of the lectures, how to be a good listener at the lecture, suggestions for taking notes as well as an explanation why it is beneficial to take notes. Furthermore, there are tips about studying at home which encompasses time planning, suggestions for doing good homework and reports and guidelines for reviewing the lecture materials. The tips about Preparing for Exams help the students how to be ready for exams, how to review the courses before exams as well as tips for a good performance in answering exams questions. In the SIS System, students can find additionally tips about Self Improving of Knowledge and Skills. Students get insight into practices for Better Graduation Projects. There is also a link to the TIU Career Centre in SIS.

TIU also provides scholarships to aid the students financially during their studies. Different types of scholarships are offered under different criteria. The Department of Business and Management also provides scholarships and discounts to students up to 80% if their 12th-grade average is more than 90, and lower for lower marks up to 50%, and it is free of charge for martyrs' families.

Appraisal:

The structure and number of the faculty correspond to the programme requirements and ensure that the students are able to reach the intended qualification objectives. The faculty's composition, consisting of full-time and part-time lecturers, guarantees that both the academic standards and the requirements of professional practice are fully satisfied. The academic qualification of the faculty corresponds to the requirements and objectives of the study programme. Nevertheless, the panel sees room for improvement. The experts **recommend** increasing the number of lectures and considering the recruitment of more professors for BUS. TIU verifies the qualifications of the faculty members by means of established procedures. Specific measures for the further qualification of the faculty members are implemented. The pedagogical and didactical qualification of the faculty correspond to the requirements and objectives of the study programme. Tishk International University verifies the qualifications of the faculty members by means of an established procedure. The HEI ensures that lecturers are familiar with existing testing and examination methods and receive support in developing their own skills in this field. Specific measures for the further qualification of the faculty members are implemented. However, the practical business experience of the faculty corresponds to the requirement of the programme to integrate theory and practice. The panel observed that the lecturers of both programmes have limited practical experience, which appears to be a common cultural characteristic among academic staff in Iraq/Kurdistan. Therefore, the panel **recommends** leveraging existing MoUs to enhance the practical experience of lecturers and encourages establishing further connections with businesses to strengthen industry engagement.

The faculty members cooperate with each other for the purpose of tuning the courses towards the overall qualification objectives. Meetings of all those teaching in the programme take place regularly. Student support is an integral part of the services provided by the faculty. It is offered on a regular basis and serves to help students study successfully.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.1	Faculty					
4.1.1*	Structure and quantity of faculty in relation to curricular requirements (Asterisk Criterion)			X		
4.1.2*	Academic qualification of faculty (Asterisk Criterion)			X		
4.1.3*	Pedagogical / didactical qualification of faculty (Asterisk Criterion)			X		
4.1.4	Practical business experience of faculty				X	
4.1.5*	Internal cooperation (Asterisk Criterion)			X		
4.1.6*	Student support by the faculty (Asterisk Criterion)			X		
4.1.7(*)	Student support in distance learning (only relevant and an Asterisk Criterion for blended learning/distance learning programmes)					X

4.2 Programme management

4.2.1 Programme Director (Asterisk Criterion)

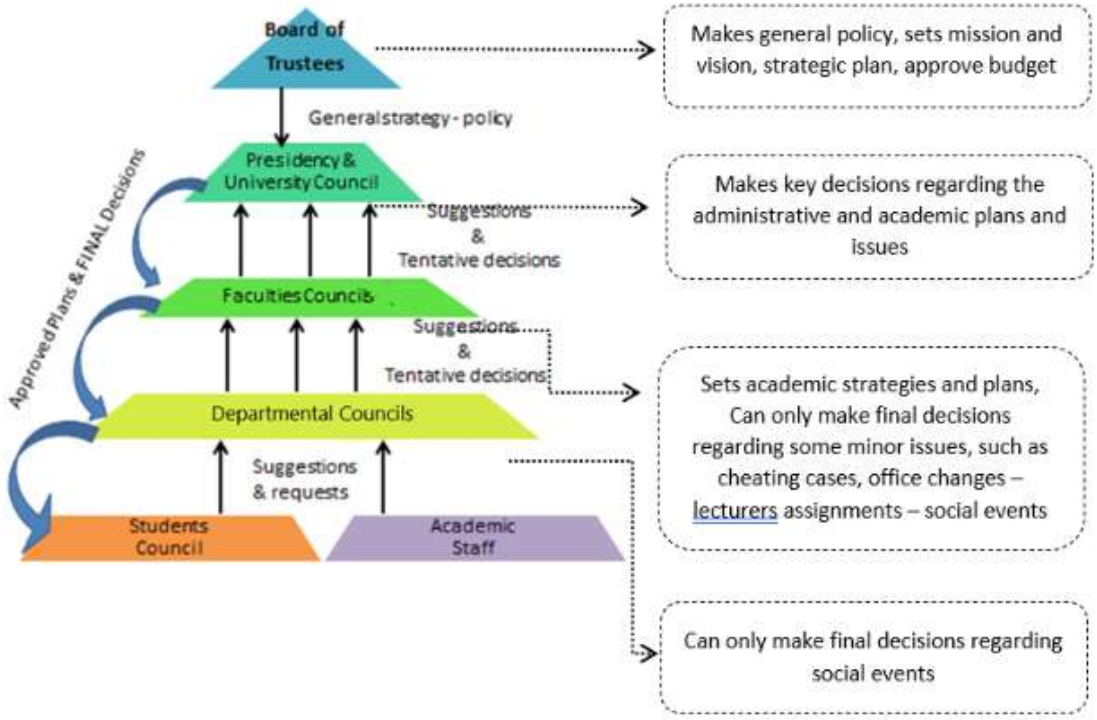
BUS and ACC are two separate departments in the Faculty of Administrative Sciences and Economy (FASE) at TIU. The Head of Department is the superior of the department and the units of the department, s/he leads the meetings of the department and leads to achieve successful and convenient education of the department. The Head of Department is responsible for planning and overseeing the educational process, scientific research, and departmental activities each academic term, ensuring implementation and evaluating outcomes. They manage internal communication by informing staff about meetings, regulatory changes, and decisions, while also attending faculty board meetings and ensuring follow-up. The Head of Department handles HR matters such as staff motivation, training requests, and leave approvals, and monitors punctuality and discipline in coordination with support staff. Strategic responsibilities include leading departmental development, setting performance indicators, conducting SWOT analyses, and updating the department's vision and mission. The Head of Department also oversees master's and PhD processes, including seminars, defences, and board formation, and supports academic collaboration through internships, conferences, and quality assurance coordination. They assist with student transfers, contribute to ceremonial duties, and support the dean in project development and external networking. Additionally, they supervise the Department Coordinator to ensure effective departmental management.

The Department Board is the highest decision-making body at the department. The Board is chaired by the Head of Department and includes all the full-time faculty members and research assistants in the department. The Board meets regularly throughout the academic year (3-4 times a month). This Board is the advisory body on academic affairs to the Head of Department. It is subjected to the provision of the Faculty Council. This Board is responsible for coordinating the academic progress in the study programmes within the department, executing the academic plans, making proposals for research, making recommendations to the relevant Head of Department related to academic and non-academic staff development, proposing training, and recommending the assessment criteria for the academic programmes. The Head of Department also meets with the students' representatives to discuss possible

improvements. The final responsibility lies with the Dean of the faculty and when necessary, he submits the department applications to the University Council for further discussions. The Dean is responsible for informing the Head of Department about the decisions, procedures, and policies made at the University Council level. So, the Dean serves as liaison with the university management.

4.2.2 Process organisation and administrative support for students and faculty

TIU's strategies are formulated by Strategic Planning Committee by selecting various representatives from major stakeholders across the university and communities. Strategies are planned for five years at Tishk International University and reviewed every year by the top management and members of Strategy Planning Committee. The members of Strategic Planning committee consist of Board of Trustees and University Council. Strategic planning committee members focus on mission, vision, values and goals for the university.



To assist the dean in decision-making and promote organisational policies, four major committees were formed. The Faculty Council discusses and partly approves suggestions from departmental committees regarding academic processes. The Council proposes them to the University Council for official approval. The Faculty Disciplinary Committee handles alleged violations of university standards and policies and collects facts of complaints under the Code of Ethics, determines merit, and makes decisions on disciplinary cases related to students and staff, primarily examining cheating cases. The Faculty Scientific Committee composed of senior academic staff. Duties include recommending lecturer assignments, motivating research productivity, reviewing research proposals, setting annual research plans, and recommending cooperation projects and new academic programmes. It approves curriculum tables and modifications. The Faculty Exam Committee composed of academic staff from each programme. Duties include planning and observing exam procedures, preparing schedules and invigilation tables, ensuring suitable exam environments, handling exam question sheets,

distributing and scoring answer papers, making grade decisions, and responding to mark objections.

Appraisal:

The Head of Department coordinates the activities of everyone involved in the programmes and ensures that the programmes run smoothly. Faculty members and students are supported by the administration in the organisation of the study programmes. Sufficient administrative staff is available. Decision-making processes, authority, and responsibilities are clearly defined. Teachers and students are included in the decision-making processes where their areas of work are involved. The opportunities of electronic service-support are used and supplement personal one-to-one counselling. TIU offers the administrative staff opportunities for continuous professional development.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.2	Programme management					
4.2.1*	Programme Director (Asterisk Criterion)			X		
4.2.2	Process organisation and administrative support for students and faculty			X		

4.3 Cooperation and partnerships

4.3.1 Cooperation with HEIs and other academic institutions or networks (Asterisk Criterion for cooperation programmes)

TIU signed Memoranda of Understanding (MoUs) with 61 universities across various countries. These include three MoUs with universities in Egypt, one with a university in Bosnia and Herzegovina, ten with other Iraqi universities, one with a university in Cambodia, ten with universities in Pakistan, one with a university in Chile, five with universities in the USA, one with a university in Northern Cyprus, four with universities in Malaysia, one with a university in Georgia, four with universities in Germany, seven with universities in India, five with universities in Italy, one with a university in Kazakhstan, five with universities in Poland, one with a university in Nigeria, one with a university in Albania, one with a university in Sri Lanka, one with a university in Azerbaijan, two with universities in the UK, three with universities in Russia, eight with universities in Iran, one with a university in Tunisia, and ten with universities in Jordan. The fields of collaboration include the exchange of faculty and students; joint research activities and lectures; joint supervision of MSc and PhD theses; participation in seminars, conferences, and academic meetings; exchange of published academic materials and other relevant information; implementation of dual diploma programmes; development of special short-term academic and professional programmes; and the delivery of distance learning programmes.

BUS and ACC strategically aim at establishing more exchange programmes for the faculty and the students in additionally to conducting more joint research projects with international partners.

Figure 18: Collaborations established by FASE in the recent academic years

No.	University Name	Country	Significance
1	University of Szczecin	Poland	Collaborations on: • Organising the International Conference on Accounting, Business, Economics, and Politics (ICABEP) for four years hosting hundreds of scholars from different countries. • Staff Exchange • Student Exchange
2	Salahaddin University	Kurdistan Region, Iraq	Collaboration on: • Organising the International Conference on Accounting, Business, Economics, and Politics (ICABEP) for four years hosting hundreds of scholars from different countries • Curriculum Consultation • Joint master's programme in Business and Management
3	Soran University	Kurdistan Region, Iraq	Cooperation on: • Joint Master Programme in International Relations and Diplomacy • Staff Exchange • Curriculum Consultation
4	Vistula University	Poland	Cooperation on: • Student Exchange • Staff Exchange
5	Epoka University	Albania	Cooperation on: • Student Exchange • Staff Exchange
6	International Burch University	Bosnia and Herzegovina	Cooperation on: • Student Exchange • Staff Exchange
7	EFMD	Belgium	Member of EFMD network

4.3.2 Cooperation with business enterprises and other organisations (Asterisk Criterion for educational and vocational programmes, franchise programmes)

The study programmes maintain and strengthen their corporate connections in education and research, in particular with Falcon Group, Khoshnaw Group, Meraki Venture, First Iraqi Bank Korek Telecom, Iraqi Private Banks League, Nahri Organisation, Dilnewa, Deloitte and the Kurdistan Federation of Chambers of Commerce & Industry. The areas of collaboration also include consultation and advisory services; sponsorship of conferences and workshops; participation in the Industry Advisory Committee for the Faculty; student internship programmes; student field trips; summer job programmes; student career development and training initiatives; joint workshops; social projects; and the organisation of entrepreneurship workshops for the Business and Management Department, as well as workshops for the Banking and Finance and Accounting departments. These activities aim to strengthen

academic-industry partnerships and enhance students' practical skills and professional development. See also chapter 3.3.3 Guest lecturers for the implementation of cooperations for the students. See chapter 3.1.3 for more information about INAC.

Appraisal:

The scope and nature of cooperation with other HEIs and networks relevant for the programme are plausibly presented. The MoUs forming the basis of the cooperation are documented. The cooperation is actively pursued and has a clear impact on the conception and implementation of the study programmes. As mentioned above, quite a lot of the activities contribute to the development of the students' qualification and skills. Student exchange programmes are one important example how international cooperations with other universities benefit the students. As listed above, there are quite a lot of businesses and enterprises, with which TIU cooperates. The scope and nature of cooperation with business enterprises and other institutions relevant to the programme are plausibly presented. The MoUs forming the basis of the cooperation are documented. The cooperation with The Industrial Advisory Committee INAC, which was presented in chapter 3.1.3, is actively pursued and has a clear impact on the conception and implementation of the study programme. The Industrial Advisory Committee (INAC) bridges industry and academia, ensuring the curriculum meets current industry needs and enhancing departmental development. All such activities contribute to the development of the students' qualification and skills.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.3	Cooperation and partnerships					
4.3.1(*)	Cooperation with HEIs and other academic institutions or networks (Asterisk Criterion for cooperation programmes)			X		
4.3.2(*)	Cooperation with business enterprises and other organisations (Asterisk Criterion for educational and vocational programmes, franchise programmes)			X		

4.4 Facilities and equipment

4.4.1 Quantity, quality, media and IT equipment of teaching and group rooms (Asterisk Criterion)

BUS and ACC ensure that the infrastructure necessary for the operation of processes and to achieve conformity of teaching/learning is provided and maintained, including preventative maintenance where appropriate.

Infrastructure includes, buildings, classrooms, laboratories and associated facilities, teaching facilities, including both hardware and software and information and communication technology.

The Director of Maintenance and Infrastructure and the Director of IT Services have overall responsibility for managing the facilities and equipment maintenance programmes.

The Items	Step
Equipment-Devices-Tools	In May of each academic year, the Heads of Departments submit their resource needs for the next Academic Year to the University Council by filling the "Equipment-Device-Tool Annual Departmental Request Form" and then to the Board of Trustees. These requirements include but not limited to the followings: • IT & Computer infrastructure related items • Laboratory devices • Furniture or office equipment When the request is approved by the Board of Trustees, the Head of Departments are asked to provide proposals for purchasing the approved items in the request. Then process shifts to the "Purchasing Procedure".
Classrooms	In September of each academic year, the Heads of Departments allocate the classrooms belonging to their department to the lecturer/courses by filling the "Classroom Planning Form".
Books	In September of each academic year, the Heads of Departments submit their Department's List of Textbooks, which covers all the courses. When the request is approved by the University Council, the Director of the Library is asked to provide proposals for purchasing the requested books.

The following facilities are available:

Figure 19: Some facilities available at ACC and BUS.

IT Facilities	To students	To staff
Hardware	30 computers	Every full-time staff is provided with a desktop computer and access to printers, photocopy machines and scanners
Software	The lab computers are provided with MS Office, SPSS, Ms. Project Management, Tally. ERP 9 and QuickBooks	The computers of the full-time staff are provided with original MS Office software package, free access to Office 365, anti-virus software and account in the Turnitin plagiarism detection service
E-Systems	Students are provided with free access to the SIS	Staff are provided with free access to PIS (Personnel Information System)
E-learning platforms	SIS/PIS systems are integrated to the online videotelephony platforms for online lectures. Lecturers at BUS and ACC are provided with Pro ZOOM licenses.	
Help services	For any technical question or enquiry, the students can contact their academic advisors.	For any technical question or enquiry, the students can contact the IT Services through the intranet-based application or

		through the “Helpdesk” feature in the system.
Internet access	Only in the Library and in the Laboratories.	Campus-wide Wi Fi connectivity and internet Cable connectivity

Here are tables show the classrooms owned/utilised by BUS and ACC:

For BUS		
The classrooms	**Capacity**	**Shared of Faculty with Department**
Hall # 407	56 seats	Owned by BUS
Hall # 408	56 seats	Owned by BUS
Hall # 409	56 seats	Owned by BUS
Hall # 412	56 seats	Owned by BUS
Lab 400	40 computers	Owned by BUS
Lab 406	40 computers	Shared with other departments

For ACC			
The classrooms	**Capacity**		**Fully Owned/ Shared**
Room 334	54 seats		Owned by ACC
Room336	40 seats		Owned by ACC
Room 442	56 seats		Owned by ACC
Room 406	44 seats		Owned by ACC
Room 413	45 seats		Shared with other departments
Room 435	48 seats		Shared with other departments
Fase Lab	39 computers		Shared with other departments

4.4.2 Access to literature (Asterisk Criterion)

TIU has one central library located in the “Main Building” established in 2010-2011. The total reading spaces within the library is 1000 (sqm) and managed by the Director of the Library who is a subordinate to the Vice-President for Administrative & Financial Affairs. The annual budget of the library is USD 50,000 per year. At the beginning of each academic year, the Academic Departments prepare “Lists of Textbooks” required for courses and they submit these lists (after the approval of the University Council) to the Director of the Library to purchase the required books.

Figure 20: Resources available at TIU Library

Category	Number
Hardcopy books	14360
E-books	23259
Database subscriptions for books	1
Database subscriptions for journals	1
Journals (hard copies)	660
E-journals	296
PhD and master thesis (hard copies)	507
E- thesis	1700
Proceedings	65

Anfal and Halabja's documents	56 boxes (each box has around 150 documents)

The opening hour of the library is Sunday to Thursday from 8:30 am to 5:00 pm.

These are the Journals available:

BUS

- African Journal of Business Management: https://academicjournals.org/journal/AJBM
- African Journal of Environmental Science and Technology: https://academicjournals.org/journal/AJEST
- African Journal of Marketing Management: https://academicjournals.org/journal/AJMM
- Journal of Hospitality Management and Tourism: https://academicjournals.org/journal/JHMT
- Wiley Online Library: https://onlinelibrary.wiley.com/topic/browse/000028
- Journal of Economics and International Finance: https://academicjournals.org/journal/JEIF
- Iraqi Academic Scientific Journals (IASJ) - Journal of Administration and Economics: https://www.iasj.net/iasj/journal/53/issues
- Iraqi Academic Scientific Journals (IASJ) - Journal of Economics and Administrative Sciences: https://www.iasj.net/iasj/journal/92/issues
- SpringerLink - Journal of Innovation and Entrepreneurship: https://link.springer.com/journal/40685/volumes-and-issues
- Directory of Open Access Journals (DOAJ): https://doaj.org/
- Digital Financial Advisory Journal (DFAJ): https://www.dfaj.net/
- Journals4Free - Business: http://www.journals4free.com/?q=business&x=0&y=0
- Journals4Free - Management: http://www.journals4free.com/?q=management&x=0&y=0
- Journal of Marketing and Consumer Research: https://iiste.org/Journals/index.php/JMCR
- European Journal of Business and Management: https://iiste.org/Journals/index.php/EJBM
- Labour Market Research: https://labourmarketresearch.springeropen.com/
- Review of Banking & Financial Law: https://www.bu.edu/rbfl/
- PDF Drive: https://www.pdfdrive.com/
- Bookboon: http://bookboon.com/en
- CORE: https://core.ac.uk/
- Scientific Research Publishing (SCIRP): https://www.scirp.org/
- Semantic Scholar: https://www.semanticscholar.org/
- Wiley Online Library: https://onlinelibrary.wiley.com/
- Abjjad: https://www.abjjad.com/
- Open Access Theses and Dissertations (OATD): https://oatd.org/

ACC

- Journal of Accounting and Taxation: https://academicjournals.org/journal/JAT
- Wiley Online Library: https://onlinelibrary.wiley.com/topic/browse/000016
- Directory of Open Access Journals (DOAJ): https://doaj.org/

- Digital Financial Advisory Journal (DFAJ): https://www.dfaj.net/
- PDF Drive: https://www.pdfdrive.com/
- Journals4Free - Accounting: http://www.journals4free.com/?q=Accounting&x=0&y=0
- Research Journal of Finance and Accounting: https://iiste.org/Journals/index.php/RJFA
- Bookboon: http://bookboon.com/en
- CORE: https://core.ac.uk/
- Scientific Research Publishing (SCIRP): https://www.scirp.org/
- Semantic Scholar: https://www.semanticscholar.org/
- Wiley Online Library: https://onlinelibrary.wiley.com/
- Abjjad: https://www.abjjad.com/
- Open Access Theses and Dissertations (OATD): https://oatd.org/
- Networked Digital Library of Theses and Dissertations (NDLTD): http://search.ndltd.org/

Appraisal:

The number, quality, media equipment, and IT infrastructure of the teaching rooms meet the required standards, even when taking into account the resource demands of other study programmes. In the course of the online visitation, the experts did not find any evidence, that there was a problem with the equipment of the rooms, including problems for disabled students. The university presented the Policy Statement for Assisting Students with Special Needs (TIU.RC.IN.092E), dated September 21, 2021, to the experts. This document confirms the university's commitment to supporting students with special needs. It states that each programme or activity, when considered as a whole, must be readily accessible to qualified individuals with disabilities, or be made accessible. This provision demonstrates that, although not all rooms are currently barrier-free, TIU ensures barrier-free access is provided where needed. The policy gives students the right to claim having access to courses. Access to the internet through laptops via wireless LAN is provided free of charge only in the library and in the laboratories, but the students did not seem to miss it, because they have Wi-Fi on their personal smartphones and other devices, which is sufficient. A sufficient number of group rooms is available. The opening hours of the library take students' needs sufficiently into account. Access to the literature and journals as well as to digital media (e.g. electronic media, databases) is ensured (see for instance detailed list with e-journals above. The literature expressly required for the study programmes is available in the library and also kept up to date.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.4	Facilities and equipment					
4.4.1*	Quantity, quality, media and IT equipment of teaching and group rooms (Asterisk Criterion)			X		
4.4.2*	Access to literature (Asterisk Criterion)			X		

4.5 Additional services

4.5.1 Career counselling and placement service

TIU supports the future career of the students through its “Career Building Office”. The main purpose of the Career Centre is to assist students in getting acquainted with the business world before graduation and to help them make a smooth transition into professional life. The Centre also aims to help students building up their career path effectively and providing qualified, self-confident and diligent individuals based on market demands. The Centre[12] mainly provides the following such services, as finding job vacancies, finding internship opportunities, conducting soft skills building seminars and providing career-related consultancy services.

The TIU Career Centre annually organises the “Career Days” event. In this important event, the centre invites the companies to meet with the TIU students and introduce their job vacancies. During the Career Day, the companies find the opportunity to introduce themselves about who they are and who they need as well as having the chance to employ the future staff in advance. The graduates and senior students visit company booths to submit their CVs and gather information about job vacancies and internship opportunities.

4.5.2 Alumni Activities

Alumni Office is a bridge between TIU and the alumni which aims to provide various academic and social opportunities. It provides graduates to continue to use university facilities such as Career Centre, library, etc. This office also arranges seminars and workshops to update the alumni’s field knowledge and gives free of charge consultancy service to find suitable job according to their qualifications and skills. TIU creates a link between employers and TIU graduates.

Alumni Office annually organises some reunion events to gather graduates who have already started their careers in different parts of the society. There may be no more classes together, but that does not mean they do not gather again. The reunion events are held to reunite former friends and lecturers who have known and been together for years to recall the memories that would last forever.

Alumni office representatives visit TIU graduates in their workplaces in order to keep and strengthen the relations with the graduates and inform them about the alumni office and its activities.

Alumni Centre has a plan to provide Alumni membership card to all gradates of TIU. The card offers many membership benefits and privileges that alumni may benefit from in many different areas, such as. Getting discounts, which includes several discounts at many commercial companies, Like (Hospitals, Restaurants, Hotels, Travel Agencies, Sport Centres, Beauty Centre, Car Services, and Educational Centres). Attending events organised by the University, Alumni, or other organisation locally and internationally such as conferences, gatherings, forums, exhibitions, workshops, training courses and ceremonies.

Appraisal:

[12] More information about this centre is available in its website: https://dean-of-students.tiu.edu.iq/career-center/, last accessed on April 16, 2025.

Career counselling and placement services are offered to the students and graduates to promote their employability. TIU provides sufficient resources. An alumni organisation has been set up with the aim of developing an alumni network.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.5	Additional services					
4.5.1	Career counselling and placement service			X		
4.5.2	Alumni Activities			X		

4.6 Financing of the study programme (Asterisk Criterion)

Since that TIU doesn't receive any public funding from the government, Students Tuition Fees are considered as the major resource of the University's income in addition to a very limited contribution from the TIU Dentistry Hospital (dental services fees). Through careful management, the University utilises this income to (i) provide a high-quality learning experience to students, (ii) do researches in different scientific and social fields and (iii) contribute to the development of the society and community service.

The margin of the income over expenditure is used in expanding the teaching spaces, providing more research facilities, and performing major maintenance of existing buildings.

In the recent few years, TIU pursues funding opportunities for supporting the research infrastructure and attracting projects grants. But the economic situation of the country led to a decrease in the amount of financial support received.

The following table shows the distribution of the average costs spent per a student place:

Figure 21: Distribution of Average Costs per Student Place

Average costs spent on teaching per student place	61 %
Average costs spent on infrastructure per student place	30 %
Average costs spent on activities per student place	9 %

Apart from the tuition fees, the departments have established a strong image and reputation for attracting companies to sponsor conferences, workshops, and social events.

Appraisal:

The study programmes are funded for the entire accreditation period so that students will definitely be able to complete their studies.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.6*	Financing of the study programme (Asterisk Criterion)			X		

5. Quality assurance and documentation

5.1 Quality assurance and quality development with respect to contents, processes and outcomes (Asterisk Criterion)

At TIU, the QA system is implemented at multiple levels: university, faculty, and department. The central QA Unit, headed by a director and supervised by the Vice President for Academic Affairs, coordinates the overall QA strategy across the university. Each faculty and department also have designated QA representatives who collaborate with the central unit to ensure proper execution of quality practices. The central QA unit monitors the implementation of Student Feedback collection, Teacher Portfolio evaluations, and Continuous Academic Development monitoring. Departmental and faculty QA representatives play an active role in all these three processes. For example, results of low scores in student feedback are shared with the departmental QA representatives and asked to meet the relevant teachers to identify the factors that led to the low scores and suggest solutions accordingly. Moreover, Departmental (mainly Heads of departments) and faculty QA (Deans) representatives are involved in evaluating the Teacher Portfolio of the staff.

The QA system is embedded into the academic structure and influences teaching, research, and administrative operations. Regular internal quality reviews and external assessments are conducted at the department and faculty levels to ensure compliance with the QA framework and to drive continuous improvement. The QA unit works closely with the QA representatives to provide support and develop an action plan that helps enhancing the academic performance of TIU's staff. This coordinated approach ensures that QA standards are applied systematically across all academic units.

TIU adopts a QA system that aligns closely with the PDCA (Plan-Do-Check-Act) model. Initially, at the planning stage (PLAN), quality objectives, academic annual plans, and policies are developed by the QA central unit in coordination with the departmental and faculty representatives. At the implementation stage (DO), several QA processes are carried out as part of the Teaching Quality Assurance (TQA) programme which involves mainly Student Feedback, Continuous Academic Development (CAD), the Teacher Portfolio assessments, the external assessment, and the class observation. At the evaluation stage (CHECK), the QA unit evaluates the results of all these processes and presents them to University Council through identifying best performance and poor performance. Annually, the academic performance of all staff is controlled and reflected through issuing appreciation or warning letters based on QA scores. Finally, improvement mechanisms (ACT) are driven by recommendations from the internal and external assessments and reviews, as well as the QA scores. As mentioned above low scores in student feedback, or CAD or teaching portfolio are highlighted and discussed with the relevant staff to identify factors and areas for improvement. The QA system at TIU emphasises consistent monitoring that aims to uplifting the quality of education and research across the University.

Figure 22: The ways in which stakeholders are involved in quality assurance.

Stakeholders	**Internal/ External**	**Involvement in quality assurance**
Students	internal	• Students feedback survey • Pre-graduation survey

		• Representatives invited to decision making bodies meetings
Government	External	• National University Ranking • Quality assurance audits
Quality Assurance Office	Internal	• CAD Evaluation • Teacher Portfolio Evaluation • Teacher Self-assessment
Quality Management Office	Internal	• Quality Objectives Achievement • Risk and Opportunity Analysis • ISO Internal Audit • Self-evaluation report for each programme involved in an accreditation process
Database Office	Internal	• Success Factor Evaluation
Presidency	Internal	• Annual Evaluation of the implementation of the Faculty Strategic Plan (not applied yet but will be applied starting from next academic year).
Labor Market	External	• Market representatives invited to decision making bodies meetings • Employer survey
Parents	External	• Parents satisfaction survey
Fulltime Staff	Internal	• Staff satisfaction survey • Departmental committees' meetings
Part-time Staff	External	• None
MOUs Partners	External	• None
Society	External	• None
External Providers – Accreditation Bodies	External	• Self-evaluation reports • Site-visits • Review panels report
External Providers – ISO Certifying Bodies	External	• Annual Audits • Audits reports
Shareholders	External	• Being members in the board of trustees which approves the quality policies
Alumni	External	• Alumni surveys

Before publishing the syllabus to students, the Head of Department checks the quality of the syllabus as per the criteria stated in the Syllabus Evaluation Form. This form should be approved by the Scientific Committee of the Department. Evaluation criteria are, in particular basic info of the lecturer and course are accurate, course objectives are stated clearly, course description and overview are well presented, course topics and content are fully presented, and effective course evaluation methods (minimum five criteria) are used.

The Head of Department communicates the evaluation to the concerned lecturer to apply the required modifications/changes. The Head checks the implementation of the suggested changes and at the same time s/he submits the Evaluation Forms to the Director of Quality Assurance for observation purposes.

5.2 Instruments of quality assurance

5.2.1 Evaluation by students

At BUS and ACC, performance management is an ongoing process of communication and feedback between a dean/head and staff that occurs throughout the year. It supports accomplishing individually defined objectives to contribute to the overall strategic objectives of the programmes and to fulfil individual development objectives and competencies. Students' survey is one of the methods to measure the students' satisfaction with the course and the lecturer. At the beginning of each academic term, the Director of the Database and Survey Office activates the Students Survey link on the SIS System, allowing students to complete surveys for each course throughout the term. At the end of the term, the Director deactivates the survey link and forwards the results to the Director of Quality Assurance. Upon receiving the survey results, the Director of Quality Assurance evaluates them and reports the findings to the Vice-President of Academic Affairs. The Director then presents the evaluation outputs to the University Council and the Quality Assurance Committee. Based on the results, the Director prepares Appreciation Letters and Warning Letters for teaching staff according to student satisfaction averages for their courses. If a general dissatisfaction is observed in some survey items, the Director recommends measures to enhance staff performance, such as university-wide or departmental workshops and discussion debates. If a staff member receives a Warning Letter, the Head of the Department discusses the reasons behind the dissatisfaction and suggests improvements. Should a staff member receive a third Warning Letter, termination of the teaching contract may be considered.
By the end of each academic year, ISO Office applies Pre-Graduation Survey on 4th/5th grade students who have passed almost all the courses at the Academic Department. The purpose of this survey is to solicit, in a completely confidential manner, information about the students' satisfaction with their education experience at Tishk International. This information is combined with other university data and used to improve and raise the quality of education at Tishk International University. The survey questions are designed according to the Programme Learning Outcomes of each study programme. Therefore, the surveys of the programmes are different from each other and are programme specific.
Also, other questions are set to obtain the students feedback regarding the assessment methods applied, the student support, the learning resources, the most well-taught courses, the number of elective courses.

5.2.2 Evaluation by faculty

At each academic year, the ISO Office prepares a survey questionnaire that measures the staff's satisfaction about the management system at the department/unit, the management system at the University, the University facilities provided to staff, the research facilities and the team working environment. The survey questionnaire is distributed to all the full time academic and administrative staff. The results of the survey are presented to the University Council members in the annual Management Review Meeting. Then, the Deans transmit the departmental survey results to the relevant heads of Departments, who discuss the survey results with their staff and come up with corrective action decisions.

All teaching staff is required to satisfy a specific number of activity points (includes active and passive activities) in a single academic year based on their academic titles. Failure to meet the threshold is considered poor performance in terms of academic achievements.

Lecturer Self-Assessment process is intended to allow teachers to make their own judgments about their performance and reflect on the personal and structural aspects that had an impact on their teaching. This should be done at the end of each academic year. The responses are retained confidentially and shared merely with the head of department and director of quality assurance at the University for monitoring purposes.

When a Head of Department realises a need to observe the Teaching Performance of a staff within his/her department, he/she can conduct a Class Observation Process. The observer(s) can be the Dean, Head of Department, Director of Quality Assurance or members of Academic Promotion Committee. The observer(s) attends at least ten minutes of the class hour of the teaching staff under observation and provides feedback and recommendations to the teaching staff regarding his/her teaching performance privately.

5.2.3 External evaluation by alumni, employers and third parties

This survey aims to evaluate the overall educational experience of the students at TIU, and to know to which extent the University is adequately preparing the students for the job market. This survey also assesses the current employment status, the educational level, and life status of TIU graduates. This survey is conducted annually by ISO Office and Alumni Office.

At the end of each academic year, the faculties select several courses for external assessment at TIU. The external assessor is brought in from outside the University to assess the work of the instructors including the grading, and the students' performance. The external assessor should be someone from outside the University and doesn't teach in that department or the university. He/she should be of a high academic rank (professor or assistant professor). In case the department is unable to secure someone of this rank, a PhD holder with no less than ten years teaching experience can be appointed. The external assessor should be expert in the field and has numerous publications. The external assessor should be contacted and secured one month before the end of the course and be approved by the director of the Quality Assurance unit.

The external assessment aims to evaluate the quality of the course taught by examining several key aspects: the clarity and relevance of the course objectives, the structure and content of the course, the effectiveness of the assessment methods used, the marking process, and the overall educational experience provided. During the Course External Assessment, the assessor reviews the following documents: the course syllabus, homework assignments and example files, lecture notes and presentations aligned with the syllabus, references, questions and answers for quizzes, mid-term and final exams, the final list of grades (including mid-term, quizzes, homework, project marks, and final grades), and students' exam papers.

When the course instructors enter the assessment results into the PIS System, the Director of Database and Survey Office analyses the Success Factor and Passing Average of each study programme and puts the results into tables and graphs to be presented and discussed by the University Council Members at the end of each academic term. Corrective actions are taken.

5.3 Programme documentation

5.3.1 Programme description (Asterisk Criterion)

After assigning courses to lecturers, the lecturer can log in into the course account through his/her account on PIS System and s/he must fill-in the Syllabus Form online within two weeks of the start of the academic year. Before publishing the syllabus to students, the Head of Department checks the quality of the syllabus as per the criteria stated in the Syllabus Evaluation Form. The Head of Department communicates the evaluation to the concerned lecturer to apply the required modifications/changes. The Head checks the implementation of the suggested changes, and, at the same time, s/he, submits the Evaluation Forms to the Director of Quality Assurance for observation purposes.

In the academic year 2021-2022, TIU developed a diploma supplement template that complies with the “Principles and Guidelines in the Diploma Supplement Explanatory Notes” issued by the EHEA Ministerial Conference- Paris 2018/Rome 2020. Previously, TIU was awarding, and is still awarding, Graduation Certificates and Transcripts to its graduates. The next step in this regard may be applying for the Diploma Supplement Labels.

TIU established a method to deal with the protection and transparency of student’s data by using policies to protect the employee’s and students’ data.

Documented information is controlled to ensure that it is available and suitable for use whenever required and that it is adequately protected (e.g. from loss of confidentiality, improper use, or loss of integrity). All documented information is approved, reviewed, updated and controlled in accordance with the Control of Documented Information Procedure. The efficiency of the transparency, documents control, and records control procedures at TIU is ensured by applying the ISO 21001:2018 Standard which TIU is certified to.

The BUS[13] curriculum plan and ACC[14] curriculum plan are published aligned with the ECTS user’s guide. TIU has uploaded BUS[15] and ACC[16] course descriptions. TIU published online Exams Rules, General Examination Guidelines for Students, Exam Process, Invigilation Instructions, Final/Midterm Exam Requirement, Process of Checking Exam Questions, which are for examination for all programmes at TIU including BUS and ACC[17].

5.3.2 Information on activities during the academic year

Both BUS and ACC consistently share up-to-date news and information about their respective study programmes. These updates encompass both quantitative and qualitative aspects and are readily accessible through the programmes' webpages. Spearheaded by the university's media office, these updates aim to provide comprehensive coverage of various events, including workshops, seminars, scientific projects, and community initiatives.

[13] https://business.tiu.edu.iq/business-and-management/curriculum-2/, last accessed on May 2, 2025.
[14] https://business.tiu.edu.iq/accounting/curriculum-2/, last accessed on May 2, 2025.
[15] https://business.tiu.edu.iq/business-and-management/course-description/, last accessed on May 2, 2025.
[16] https://business.tiu.edu.iq/accounting/course-description-2/, last accessed on May 2, 2025.
[17] https://tiu.edu.iq/examination-rules-and-guidelines/, last accessed on May 2, 2025.

Each news item typically includes essential details such as the event's title, date, organiser, sponsors or supporters, aim, target audience, session details, presenters and key speakers, notable attendees, outcomes, and future plans for similar events. This approach ensures that students and stakeholders are well-informed about the latest developments and opportunities within the programmes.

By adhering to these standards, the BUS[18] and ACC[19] programmes strive to maintain transparency and engagement among their audiences while fostering a sense of community and collaboration.

Appraisal:

A quality assurance and development procedure, which systematically and continuously monitors and develops the quality of the programme with respect to its contents, processes, and outcomes, has been set up. It considers the evaluation results and the analysis on student workload, success rate, and graduate employment as well as the profile of the student population. Faculty members and students participate in the respective committees to plan and assess the quality assurance and development procedures. Responsibilities are clearly defined. Evaluation by the students is carried out on a regular basis and in accordance with a prescribed procedure; the outcomes are communicated to the students and provide input for the quality development process. Quality control by the faculty is carried out on a regular basis and in accordance with a prescribed procedure; the outcomes are communicated and provide input for the quality development process. An external evaluation is carried out on a regular basis and in accordance with a prescribed procedure; the outcomes are communicated and provide input for the quality development process.
While examination regulations have been well documented, the study programmes' curriculum, especially the course catalogue, have not been suitably documented and published. This is related to the condition in chapter 3.2.2, which says that the Course Learning Outcomes are not yet adapted to the programme learning outcomes. Therefore, the panel gives the **condition**:

> **Condition 2 (see chapter 5.3.1):**
> A) The university aligns the PLOs on programme level with the information about PLOs in the course catalogues for both programmes.
> B) The course catalogue should contain all information according to chapter 7.1. of the ECTS users guide 2015.
> TIU regularly publishes current news and information – both quantitative and qualitative – about the study programme.

TIU regularly publishes current news and information – both quantitative and qualitative – about the study programme.

[18] https://business.tiu.edu.iq/business-and-management/, last accessed on May 2, 2025.
[19] https://business.tiu.edu.iq/accounting/, last accessed on May 2, 2025.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
5.1*	Quality assurance and quality development with respect to contents, processes and outcomes (Asterisk Criterion)			X		
5.2	Instruments of quality assurance					
5.2.1	Evaluation by students			X		
5.2.2	Evaluation by faculty			X		
5.2.3	External evaluation by alumni, employers and third parties			X		
5.3	Programme documentation					
5.3.1*	Programme description (Asterisk Criterion)				Condition	
5.3.2	Information on activities during the academic year			X		

Quality profile

HEI: Tisk International University, Iraq/Kurdistan

Bachelor / Master programme:

1. Business and Management Bachelor Programme (BUS)
2. Accounting Bachelor Programme (ACC)

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
1	**Objectives**					
1.1*	Objectives of the study programme (Asterisk Criterion)			X		
1.2*	International orientation of the study programme design (Asterisk Criterion)			X		
1.3	Positioning of the study programme					
1.3.1	Positioning of the study programme in the educational market			X		
1.3.2	Positioning of the study programme on the job market for graduates ("Employability")			X		
1.3.3	Positioning of the study programme within the HEI's overall strategic concept			X		
2	**Admission**					
2.1*	Admission requirements (Asterisk Criterion)			X		
2.2	Counselling for prospective students			X		
2.3*	Selection procedure (if relevant)			X		
2.4(*)	Professional experience (if relevant; Asterisk Criterion for master programmes that require professional experience)					X
2.5*	Ensuring foreign language proficiency (Asterisk Criterion)			X		
2.6*	Transparency and documentation of admission procedure and decision (Asterisk Criterion)			X		
3	**Contents, structure and didactical concept**					
3.1	Contents					
3.1.1*	Logic and conceptual coherence (Asterisk Criterion)			X		
3.1.2*	Rationale for degree and programme name (Asterisk Criterion)			X		
3.1.3*	Integration of theory and practice (Asterisk Criterion)			X		
3.1.4	Interdisciplinary thinking			X		
3.1.5	Ethical aspects			X		
3.1.6*	Methods and scientific practice (Asterisk Criterion)			X		
3.1.7*	Examination and final thesis (Asterisk Criterion)			X		
3.2	Structure					
3.2.1*	Modular structure of the study programme (Asterisk Criterion)			X		

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.2.2*	Study and exam regulations (Asterisk Criterion)				Condition	
3.2.3*	Feasibility of study workload (Asterisk Criterion)			X		
3.2.4	Equality of opportunity			X		
3.3	Didactical concept					
3.3.1*	Logic and plausibility of the didactical concept (Asterisk Criterion)			X		
3.3.2*	Course materials (Asterisk Criterion)			X		
3.3.3	Guest lecturers			X		
3.3.4	Lecturing tutors				X	
3.4	Internationality					
3.4.1*	International contents and intercultural aspects (Asterisk Criterion)			X		
3.4.2	Internationality of the student body				X	
3.4.3	Internationality of faculty			X		
3.4.4	Foreign language contents			X		
3.5*	Multidisciplinary competences and skills (Asterisk Criterion)			X		
3.6*	Skills for employment / Employability (Asterisk Criterion)			X		
4.	**Academic environment and framework conditions**					
4.1	Faculty					
4.1.1*	Structure and quantity of faculty in relation to curricular requirements (Asterisk Criterion)			X		
4.1.2*	Academic qualification of faculty (Asterisk Criterion)			X		
4.1.3*	Pedagogical / didactical qualification of faculty (Asterisk Criterion)			X		
4.1.4	Practical business experience of faculty				X	
4.1.5*	Internal cooperation (Asterisk Criterion)			X		
4.1.6*	Student support by the faculty (Asterisk Criterion)			X		
4.1.7(*)	Student support in distance learning (only relevant and an Asterisk Criterion for blended learning/distance learning programmes)					X
4.2	Programme management					
4.2.1*	Programme Director (Asterisk Criterion)			X		
4.2.2	Process organisation and administrative support for students and faculty			X		
4.3	Cooperation and partnerships					
4.3.1(*)	Cooperation with HEIs and other academic institutions or networks			X		

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
	(Asterisk Criterion for cooperation programmes)					
4.3.2(*)	Cooperation with business enterprises and other organisations (Asterisk Criterion for educational and vocational programmes, franchise programmes)			X		
4.4	Facilities and equipment					
4.4.1*	Quantity, quality, media and IT equipment of teaching and group rooms (Asterisk Criterion)			X		
4.4.2*	Access to literature (Asterisk Criterion)			X		
4.5	Additional services					
4.5.1	Career counselling and placement service			X		
4.5.2	Alumni Activities			X		
4.6*	Financing of the study programme (Asterisk Criterion)			X		
5	**Quality assurance and documentation**					
5.1*	Quality assurance and quality development with respect to contents, processes and outcomes (Asterisk Criterion)			X		
5.2	Instruments of quality assurance					
5.2.1	Evaluation by students			X		
5.2.2	Evaluation by faculty			X		
5.2.3	External evaluation by alumni, employers and third parties			X		
5.3	Programme documentation					
5.3.1*	Programme description (Asterisk Criterion)				Condition	
5.3.2	Information on activities during the academic year			X		