





Doc. 300.3.1

Date: 27.11.2020

External Evaluation Report

(Departmental)

- **Higher Education Institution: UNIVERSITY OF NICOSIA**
- **Town: Nicosia**
- School/Faculty: School/Faculty
- **Department: Deapartment of Accounting, Economics** & Finance
- Programme(s) of study under evaluation Name (Duration, ECTS, Cycle)

Programme 1

In Greek:

Programme Name

In English:

Programme 2

In Greek:

Programme Name

In English: **Programme Name**

Programme 3

In Greek: **Programme Name** In English:

Programme Name

Department's Status: Choose status

ΚΥΠΡΙΑΚΗ ΔΗΜΟΚΡΑΤΙΑ **REPUBLIC OF CYPRUS**





The present document has been prepared within the framework of the authority and competencies of the Cyprus Agency of Quality Assurance and Accreditation in Higher Education, according to the provisions of the "Quality Assurance and Accreditation of Higher Education and the Establishment and Operation of an Agency on Related Matters Laws of 2015 to 2019" [N. 136 (I)/2015 to N. 35(I)/2019].



A. Introduction

This part includes basic information regarding the onsite visit.

We, the External Evaluation Committee (EEC), had a one day meeting on the 19th of November 2020 at the University of Nicosia. We had according to planned program meetings with different stakeholders from the university including rector, senior management, head of department, academic and teaching faculty, administrative personnel and students. In the meetings, we got presentations and had Q and A sessions. This allowed us to get a deeper insight into the mission, vision and strategy for research, education and collaboration with business and society. In addition, we were asked to assess policies and procures in place within different areas. Finally, we had a session with selected students to get their opinion of the relevance and quality of programmes and teaching. The object for our assessment was especially the Department of Accounting, Economics & Finance.

Our overall observation and conclusion from the visit at the material at hand (department report, presentations etc.) is that the department has a clear strategy on education and teaching, collaboration with business and society, attracting and nurturing students. This is underpinned by a number of good policies and procedures that helps to assure the quality. The committee also notices that even if there is focus on research and international publication in journals on the "scopus" list, the research strategy may be an area for further analysis, discussions and improvement.





B. External Evaluation Committee (EEC)

Name	Position	University
Carsten Georg Rohde	Head of Department, Professor of Cost & Management Accounting	Copenhagen Business School
Hans van der Heijden	Professor of Accounting	University of Sussex
John Wilson	Professor of Banking & Finance and Director of Research	University of St Andrews
Andreas Achilleos	Student	University of Cyprus
Name	Position	University
Name	Position	University



C. Guidelines on content and structure of the report

- The external evaluation report follows the structure of assessment areas and sub-areas.
- Under each assessment area there are quality indicators (criteria) to be scored by the EEC on a scale from one (1) to five (5), based on the degree of compliance for the above mentioned quality indicators (criteria). The scale used is explained below:

1 or 2:	Non-compliant
3:	Partially compliant
4 or 5:	Compliant

- The EEC must justify the numerical scores provided for the quality indicators (criteria) by specifying (if any) the deficiencies.
- It is pointed out that, in the case of indicators (criteria) that cannot be applied due to the status
 of the Department, N/A (= Not Applicable) should be noted and a detailed explanation should
 be provided on the Department's corresponding policy regarding the specific quality indicator.
- In addition, for each assessment area, it is important to provide information regarding the compliance with the requirements. In particular, the following must be included:

Findings

A short description of the situation in the Department based on evidence from the Department's application and the site - visit.

<u>Strengths</u>

A list of strengths, e.g. examples of good practices, achievements, innovative solutions etc.

Areas of improvement and recommendations

A list of problem areas followed by or linked to the recommendations of how to improve the situation.

• The report may also address other issues which the EEC finds relevant.





1. Department's academic profile and orientation

(ESG 1.1, 1.2, 1.4, 1.5, 1.6, 1.7, 1.8, 1.9)

Sub-areas

- 1.1 Mission and strategic planning
- 1.2 Connecting with society
- 1.3 Development processes

Mark from 1 to 5 the degree of compliance for each quality indicator/criterion

1 or 2: Non-compliant
 3: Partially compliant
 4 or 5: Compliant

	Quality indicators/criteria		
1. Depa	1. Department's academic profile and orientation		
1.1 Miss	sion and strategic planning	1 - 5	
1.1.1	The Department has formally adopted a mission statement, which is available to the public and easily accessible.	4	
1.1.2	The Department has developed its strategic planning aiming at fulfilling its mission.	4	
1.1.3	The Department's strategic planning includes short, medium-term and long- term goals and objectives, which are periodically revised and adapted.	3	
1.1.4	The programmes of study offered by the Department reflect its academic profile and are aligned with the European and international practice.	5	
1.1.5	The academic community is involved in shaping and monitoring the implementation of the Department's development strategies.	4	
1.1.6	Stakeholders such as academics, students, graduates and other professional and scientific associations participate in the Department's development strategy.	4	
1.1.7	The mechanism for collecting and analysing data and indicators needed to effectively design the Department's academic development is adequate and effective.	N/A	
Justify tl	Justify the numerical scores provided for the quality indicators (criteria) by specifying (if any) the		

Justify the numerical scores provided for the quality indicators (criteria) by specifying (if any) the deficiencies.





Findings

The EEC committee's general observations on the points above related to mission statement and the strategy is that the department has its own mission statement and strategy. One of the things that could be strengthened that is how it more explicitly ties to the overall strategy of the University. In addition, the plan is not as far as we can observe decomposed into, short, medium and long-term goals.

Additionally, provide information on the following:

- 1. Coherence and compatibility among programmes of study offered by the Department.
- 2. Coherence and compatibility among Departments within the School/Faculty (to which the Department under evaluation belongs).

There is a clear idea in the accounting programmes that the department offers at the bachelor and on the master level. The idea follows international standards and expectations set by Association of Chartered Certified Accountants (ACCA) and to some extent Institute of Chartered Accountants in England and Wales (ICEAW). Both the offered programmes seems to be adapted the specific needs. For more information please see the specific assessment of the programmes in the other document of this report.

Provide suggestions for changes in case of incompatibility.

No further comments.

1. Department's academic profile and orientation		
1.2 Connecting with society		
1.2.1	The Department has effective mechanisms to assess the needs and demands of society and takes them into account in its various activities.	5
1.2.2	The Department provides sufficient information to the public about its activities and offered programmes of study.	5
1.2.3	The Department ensures that its operation and activities have a positive impact on society.	5
1.2.4	The Department has an effective communication mechanism with its graduates.	N/A
Justifv th	ne numerical scores provided for the quality indicators (criteria) by specifying (if	anv)

Justify the numerical scores provided for the quality indicators (criteria) by specifying (if any) the deficiencies.

The department has a close connection with practice. In the department report on p. 46 a number of organizations and companies that the department collaborates with are listed. At the meeting with the department, especially the close collaboration with the big 4 auditing companies was highlighted.





1. Department's academic profile and orientation			
1.3 Dev	elopment processes	1 - 5	
1.3.1	Effective procedures and measures are in place to attract and select teaching staff to ensure that they possess the formal and substantive skills to teach, carry out research and effectively carry out their work.	5	
1.3.2	Planning teaching staff recruitment and their professional development is in line with the Department's academic development plan.	5	
1.3.3	The Department applies an effective strategy of attracting high-level students from Cyprus and abroad.	5	
1.3.4	.3.4 The funding processes for the operation of the Department and the continuous 5 improvement of the quality of its programmes of study are adequate and transparent.		
Justify the numerical scores provided for the quality indicators (criteria) by specifying (if any) the deficiencies.			

In general, there seems to be very sound and thorough processes related to the department attraction of staff to the departments and students to the programmes.

Additionally, write:

- Expected number of Cypriot and international students
- Countries of origin of international students and number from each country

Click to enter text.

<u>Findings</u>

The department is very much focused on their educational programmes and teaching to safeguard that the content and quality live up to international standards at comparable universities. However, there seems to be less focus on research relevance and quality. That is our observation even though the department does its best to publish articles that are listed on "scopus".

Strengths

See above.

Areas of improvement and recommendations

The committee's recommendation is that the department should look into the strategy for international as well as local oriented publications that potentially can have relevance and impact on the local practices. As the department is relatively small given the huge teaching and other tasks there may be a need to have a clearer prioritization of what type of research to focus on.





Sub-area	Non-compliant / Partially Compliant / Compliant
1.1 Mission and strategic planning	Compliant
1.2 Connecting with society	Compliant
1.3 Development processes	Compliant





2. Quality Assurance

(ESG 1.1, 1.2, 1.3, 1.4, 1.6, 1.7, 1.8)

Sub-areas

- 2.1 System and quality assurance strategy
- 2.2 Quality assurance for the programmes of study

Mark from 1 to 5 the degree of compliance for each quality indicator/criterion

1 or 2: Non-compliant
 3: Partially compliant
 4 or 5: Compliant

Quality indicators/criteria			
2. Qua	lity Assura	ince	
2.1 System and quality assurance strategy			1 - 5
2.1.1	The Department has a policy for quality assurance that is made public and forms N/A part of the Institution's strategic management.		
2.1.2	Internal stakeholders develop and implement a policy for quality assurance 5 through appropriate structures and processes, while involving external stakeholders.		
2.1.3	The Department's policy for quality assurance supports guarding against 4 intolerance of any kind or discrimination against students or staff.		
2.1.4	The quality assurance system adequately covers all the functions and sectors of the Department's activities:		
	2.1.4.1	Teaching and learning	5
	2.1.4.2	Research	5
	2.1.4.3	The connection with society	5
	2.1.4.4	Management and support services	5
2.1.5	The quality assurance system promotes a culture of quality. 5		

Justify the numerical scores provided for the quality indicators (criteria) by specifying (if any) the deficiencies.

Click to enter text.





2. Qual	2. Quality Assurance		
2.2 Qua	lity assura	ance for the programmes of study	1 - 5
2.2.1	The responsibility for decision-making and monitoring the implementation of the programmes of study offered by the Department lies with the teaching staff.		5
2.2.2	the progra	The system and criteria for assessing students' performance in the subjects of 5 the programmes of studies offered by the Department are clear, sufficient and known to the students.	
2.2.3	The qualit	ty control system refers to specific indicators and is effective.	5
2.2.4	The result study.	ts from student assessments are used to improve the programmes of	5
2.2.5	The policy dealing with plagiarism committed by students as well as 5 mechanisms for identifying and preventing it are effective.		5
2.2.6	The established procedures for examining students' objections/ disagreements 5 on issues of student evaluation or academic ethics are effective.		
2.2.7	The Department publishes information related to the programmes of study, 5 credit units, learning outcomes, methodology, student admission criteria, completion of studies, facilities, number of teaching staff and the expertise of teaching staff.		5
2.2.8	The Department has a clear and consistent policy on the admission criteria for 5 students in the various programmes of studies offered.		5
2.2.9	The Department flexibly uses a variety of pedagogical methods. 5		5
2.2.10	The Department systematically collects data in relation to the academic sperformance of students, implements procedures for evaluating such data and has a relevant policy in place.		5
2.2.11	The Department analyses and publishes graduate employment information. N/A		N/A
2.2.12	The Department ensures adequate and appropriate learning resources in line with European and international standards and/or international practices, particularly:		
	2.2.12.1	Building facilities	5
	2.2.12.2	Library	5
	2.2.12.3	Rooms for theoretical, practical and laboratory lessons	5







	2.2.12.4	Technological infrastructure	5
	2.2.12.5	Academic support	4
2.2.13	There is a student welfare service that supports students in regard to academic, personal problems and difficulties.		5
2.2.14	The Department's mechanisms, processes and infrastructure consider the 5 needs of a diverse student population such as mature, part-time, employed and international students as well as students with disabilities.		5
2.2.15	Mentoring of each student is provided and the number of students per each 5 permanent teaching member is adequate.		
2.2.16	The provision of quality doctoral studies is ensured through doctoral studies N/A regulations, which are publicly available.		N/A
2.2.17	The number of doctoral students, under the supervision of a member of the N/A teaching staff, enables continuous and effective feedback to the students and it complies with the European and international standards.		N/A
2.2.18	The Department has mechanisms and funds to support writing and attending N/A conferences of doctoral candidates.		
2.2.19	There is a clear policy on authorship and intellectual property.5		5
Justify the numerical scores provided for the quality indicators (criteria) by specifying (if any) the deficiencies.			

<u>Findings</u>

Each Department at the University of Nicosia has a QA committee. In the department report, the department describes the quality assurance mechanisms on pages 71-82. The general impression is, that the quality assurance works well. That is especially the situation for the assurance of the teaching quality and the students well-being.

<u>Strengths</u>

See above.

Areas of improvement and recommendations

No specific recommendations.







Sub-area	Non-compliant / Partially Compliant / Compliant
2.1 System and quality assurance strategy	Compliant
2.2 Quality assurance for the programmes of study	Compliant





3. Administration

(ESG 1.1, 1.3, 1.6)

Mark from 1 to 5 the degree of compliance for each quality indicator/criterion

- 1 or 2: Non-compliant
- 3: Partially compliant
- 4 or 5: Compliant

Quality indicators/criteria		
3. Admi	nistration	1 - 5
3.1	The administrative structure is in line with the legislation and the Department's mission.	5
3.2	The members of the teaching and administrative staff and the students participate, at a satisfactory degree and on the basis of specified procedures, in the management of the Department.	5
3.3	The administrative staff adequately supports the operation of the Department.	5
3.4	Adequate allocation of competences and responsibilities is ensured so that in academic matters, decisions are made by academics and the Department's council competently exercises legal control over such decisions.	5
3.5	The Department applies effective procedures to ensure transparency in the decision-making process.	5
3.6	Statutory sessions of the Department are held and minutes are kept.	N/A
3.7	The Department's council operates systematically and autonomously and exercise the full powers provided for by the law and / or the constitution of the Department without the intervention or involvement of a body or person outside the law provisions.	5
3.8	The manner in which the Department's council operates and the procedures for disseminating and implementing their decisions are clearly formulated and implemented precisely and effectively.	5
3.9	The Department applies procedures for the prevention and disciplinary control of academic misconduct of students, teaching and administrative staff, including plagiarism.	5
3.10	The Department has appropriate procedures for dealing with students' complaints.	5





Justify the numerical scores provided for the quality indicators (criteria) by specifying (if any) the deficiencies.

Click to enter text.

<u>Findings</u>

The university works with a centralized administration model. The impression of the committee is that this works very well at the university. This especially because there at modern universities is a need to attract highly specialized and knowledgeable staff that can handle the complexity related to student admission etc. In order to attract a critical mass of knowledgeable employees this is a very good idea.

Strengths

See above.

Areas of improvement and recommendations

No specific recommendations.

Please select what is appropriate for the following assessment area:

Assessment area	Non-compliant / Partially Compliant / Compliant
3. Administration	Compliant





4. Learning and Teaching

(ESG 1.2, 1.3, 1.4, 1.9)

Sub-areas

4.1 Planning the programmes of study 4.2 Organisation of teaching

Mark from 1 to 5 the degree of compliance for each quality indicator/criterion

1 or 2: Non-compliant
 3: Partially compliant
 4 or 5: Compliant

Quality indicators/criteria

4. Learning and Teaching

4.1 Planning the programmes of study		1 - 5
4.1.1	The Department provides an effective system for designing, approving, monitoring and periodically reviewing the programmes of study.	5
4.1.2	Students and other stakeholders, including employers, are actively involved on the programmes' review and development.	5
4.1.3	The content of the programmes of study, the assignments and the final exams correspond to the appropriate level as indicated by the European Qualifications Framework (EQF).	5
4.1.4	The programmes of study are in compliance with the existing legislation and meet the professional qualifications requirements in the professional courses, where applicable.	5
4.1.5	The Department ensures that its programmes of study integrate effectively theory and practice.	5
Justify the numerical scores provided for the quality indicators (criteria) by specifying (if any) the deficiencies.		
Click or tap here to enter text. 4. Learning and Teaching		
4.2 Organisation of teaching		1 - 5
4.2.1	The Department establishes student admission criteria for each programme, which are adhered to consistently.	5





4.2.2	Recognition of prior studies and credit transfer is regulated by procedures and regulations that are in line with European standards and/or international practices.	5
4.2.3	The number of students in the teaching rooms is suitable for theoretical, practical and laboratory lessons.	5
4.2.4	The teaching staff of the Department has regular and effective communication with their students, promoting mutual respect within the learner-teacher relationship.	5
4.2.5	Student-centred learning and teaching plays an important role in stimulating students' motivation, self-reflection and engagement in the learning process.	5
4.2.6	The teaching staff of the Department provides timely and effective feedback to their students.	5
4.2.7	The criteria and the method of assessment as well as the criteria for marking are published in advance.	4
4.2.8	The assessment allows students to demonstrate the extent to which the intended learning outcomes have been achieved.	4
Justify the numerical scores provided for the quality indicators (criteria) by specifying (if any) the deficiencies.		

Click to enter text.

Findings

Education is very much in focus at the department. The faculties told us that they are on a regularly basis in search for the best international textbooks within the different areas of accounting. In addition and as mentioned earlier there is a huge focus on being in compliance with the recommendations of "ACCA" and "ICAEW".

Strengths

See above.

Areas of improvement and recommendations

In a search to live up to international standards and recommendations there is a risk that the department oversees the local businesses and society to some extent. Therefore, the committee would like the department to draw attention to how the teaching material (textbooks, articles and cases/exercises) is adapted to the businesses in Cyprus and the general need of the society.



Please select what is appropriate for each of the following sub-areas:

Sub-area	Non-compliant / Partially Compliant / Compliant
4.1 Planning the programmes of study	Compliant
4.2 Organisation of teaching	Compliant





5. Teaching Staff (ESG 1.5)

Mark from 1 to 5 the degree of compliance for each quality indicator/criterion

1 or 2: Non-compliant
 3: Partially compliant
 4 or 5: Compliant

Quality indicators/criteria 5. Teaching Staff 1 - 5 5.1 The number of teaching staff - full-time and exclusive work - and the subject 5 area of the staff sufficiently support the programmes of study. 5.2 The teaching staff of the Department has the relevant formal and substantive 5 qualifications for teaching the individual subjects as described in the relevant legislation. 5.3 The visiting Professors' subject areas adequately support the Department's 5 programmes of study. 5.4 The special teaching staff and special scientists have the required 5 qualifications, sufficient professional experience and expertise to teach a limited number of programmes of study. 5.5 The ratio of special teaching staff to the total number of teaching staff is 5 satisfactory. The ratio of the number of subjects of the programme of study taught by 5.6 5 teaching staff working fulltime and exclusively to the number of subjects taught by part-time teaching staff ensures the quality of the programme of study. 5.7 The ratio of the number of students to the total number of teaching staff is 5 sufficient to support and ensure the quality of the programme of study. 5.8 Feedback processes for teaching staff in regard to the evaluation of their 5 teaching work, by the students, are satisfactory.

Justify the numerical scores provided for the quality indicators (criteria) by specifying (if any) the deficiencies.

Click to enter text.

Also, write the following:

- Number of teaching staff working full-time and having exclusive work
- Number of special teaching staff working full-time and having exclusive work
- Number of visiting Professors
- Number of special scientists on lease services

Click to enter text.



Findings

We had a very good discussion with the teaching staff at the department. The committee impression is that the teaching staff is very competent and in general do a very good job. See the education document for more documentation.

Strengths

See above.

Areas of improvement and recommendations

As mentioned above we have a good impression of the teaching staff. The impression was supported by the course we followed online as it was taught with a good structure and interaction with the students. This is a good basis for further improvement of teaching in the future where new teaching forms as online teaching and blended learning will be more present at the teaching agenda.

Please $\sqrt{}$ what is appropriate for the following assessment area:

Assessment area	Non-compliant / Partially Compliant / Compliant
5. Teaching Staff	Compliant





6. Research

(ESG 1.1, 1.3, 1.5, 1.6)

Mark from 1 to 5 the degree of compliance for each quality indicator/criterion

- 1 or 2: Non-compliant
- 3: Partially compliant
- 4 or 5: Compliant

Quality indicators/criteria		
6. Research		1 - 5
6.1	The Department has a research policy formulated in line with its mission.	5
6.2	The Department consistently applies internal regulations and procedures of research activity, which promote the set out research policy and ensure compliance with the regulations of research projects financing programmes.	4
6.3	The Department provides adequate facilities and equipment to cover the staff and students' research activities.	4
6.4	The Department has the appropriate mechanisms for the development of students' research skills.	4
6.5	The results of the teaching staff research activity are published to a satisfactory extent in international journals which work with critics, international conferences, conference proceedings, publications, etc. The Department also uses an open access policy for publications, which is consistent with the corresponding national and European policy.	3
6.6	The Department ensures that research results are integrated into teaching and, to the extent applicable, promotes and implements a policy of transferring know-how to society and the production sector.	4
6.7	The Department provides mechanisms which ensure compliance with international rules of research ethics, both in relation to research activity and the rights of researchers.	5
6.8	The external, non-governmental, funding of research activities of teaching staff is similar to other Departments in Cyprus and abroad.	N/A
6.9	The policy, indirect or direct of internal funding of the research activities of the teaching staff is satisfactory, based on European and international practices.	4
Justify the numerical scores provided for the quality indicators (criteria) by specifying (if any) the deficiencies.		





Click to enter text

<u>Findings</u>

Given the resources at hand, the staff do in general an okay job in research. The committee notices that there does not seem to be an ambition at the department to publish in the highest quality journals within accounting. This is an okay choice in case it is not an important part of the strategy of the university and thereby the department. However the committee recommends the department to clarify the aim of the research more clearly and how it ties to the department strategy as well as the strategy of the university.

<u>Strengths</u>

See above.

Areas of improvement and recommendations

See above.

Please $\sqrt{}$ what is appropriate for the following assessment area:

Assessment area	Non-compliant / Partially Compliant / Compliant
6. Research	Compliant





7. Resources (ESG 1.6)

Mark from 1 to 5 the degree of compliance for each quality indicator/criterion

- 1 or 2: Non-compliant
- 3: Partially compliant
- 4 or 5: Compliant

Quality indicators/criteria		
7. Resources		1 - 5
7.1	The Department has sufficient financial resources to support its functions, managed by the Institutional and Departmental bodies.	5
7.2	The Department follows sound and efficient management of the available financial resources in order to develop academically and research wise.	4
7.3	The Department's profits and donations are used for its development and for the benefit of the university community.	4
7.4	The Department's budget is appropriate for its mission and adequate for the implementation of strategic planning.	4
7.5	The Department carries out an assessment of the risks and sustainability of the programmes of study and adequately provides feedback on their operation.	4
7.6	The Department's external audit and the transparent management of its finances are ensured.	5
7.7	The fitness-for-purpose of support facilities and services is periodically reviewed.	5
Justify the numerical scores provided for the quality indicators (criteria) by specifying (if any) the deficiencies.		

Click to enter text.

Findings

We didn't noticed from our visit that there is a lack of resources to carry out the tasks of the department. In addition, our impression is that the department uses the resources at hand in a responsible manner. Of course, more resources would allow the department to hire more personnel and thereby increase especially the number of international publications. However, that is a matter of prioritization and should be aligned with the university strategy.

Strengths



See above.

Areas of improvement and recommendations

If the department is expected to strengthen the research profile, there seems to be a need for additional resources as many of the faculty resources seem to be "consumed" by the education and teaching needs.

Please $\sqrt{}$ what is appropriate for the following assessment area:

Assessment area	Non-compliant / Partially Compliant / Compliant
7. Resources	Compliant





D. Conclusions and final remarks

Please provide constructive conclusions and final remarks, which may form the basis upon which improvements of the quality of the Department under review may be achieved.

It is the committees overall impression that the department is doing very well. The department offers a relevant bachelor programme in Accounting as well as a master programme.

It is likewise our impression that the teaching staff are competent and that their qualifications are adequate to achieve the learning objectives and intended learning outcomes of the programme. That was also the impression we got talking online with a number of students. They were all very positive to the content of the topics taught and the way they are taught by the faculty. In addition, they mentioned that they have a very good interaction with their teachers. We followed the teaching in one of the courses and our observation confirm the students' impression of very engaging teaching. In addition, the students mentioned that they have a very good interaction with their teachers.

The committee noticed that there is an apparent lack of compulsory research-based courses in the programme. The purpose of such course(s) is to create a synthesis between research and teaching. Research-active staff are not able to provide synergy between their research and their teaching if there are no or few opportunities for staff to include research in their teaching. The committee therefore recommends the department to look into how research can be integrated in the compulsory part of the programme.

The committee also recommends the department to discuss and clarify its research ambitions and Strategy more clearly. This to align it to the overall strategy of the university and to bring research and teaching closer together.

Finally, the committee noticed that there is a good administrative support network at central university level.

For further details at certain areas, see the educational document.











E. Signatures of the EEC

Name	Signature
Carsten Rohde	
Hans van der Heijden	
John Wilson	
Andreas Achilleos	
Andreas Achilleos	
FullName	
FullName	

Date: 27.11.2020



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