INTERNATIONAL ASSOCIATION OF PRIVATE UNIVERSITIES AND COLLEGES

Part XIII: Guidelines for Annual Information Disclosure and Material Change Reporting

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Applicable Scope: All private higher education institutions with valid IQA accreditation status (including provisional accreditation, formal accreditation and full accreditation)

Preface

Accreditation is not a one-time qualification grant, but a continuous quality commitment. Upon the entry into force of the IAPUC-IQA accreditation decision, accredited private universities and colleges assume two ongoing public responsibilities: first, to regularly disclose core institutional quality information to the public, subject to inspection by learners and stakeholders; second, to timely and accurately report material institutional changes that may affect educational quality to the accreditation body, so as to uphold the legitimacy of accreditation status.

These two responsibilities jointly constitute the continuous verification mechanism of accreditation credibility. Without information disclosure, accreditation loses the foundation of public supervision; without change reporting, accreditation may become an inaccurate endorsement for institutions with substantially altered operational conditions. IAPUC formulates these Guidelines to clarify the boundaries, contents and procedures of the aforesaid responsibilities, establishing an operable, supervisable and verifiable institutional arrangement.

The formulation of these Guidelines follows the three-pillar framework of IAPUC-IQA: mission-driven orientation that respects institutional autonomy in information disclosure and change management; outcome-based verification that focuses on actual information disclosure and change reporting rather than mere institutional establishment; and excellence-oriented improvement that encourages institutions to transform compliance obligations into governance advantages through transparency and standardized change management.

These Guidelines serve as a supporting document of the *IQA Institutional Quality Representative Management Measures*. Quality Representatives are the organizers and responsible persons for fulfilling the obligations stipulated herein, and these Guidelines provide the operational basis for Quality Representatives in conducting information disclosure and change reporting work.

Part I Annual Information Disclosure

Chapter I General Provisions

Article 1 Purposes

The annual information disclosure system is formulated for the following purposes:

(1) To safeguard the right to know of students, parents, employers, partner institutions and the general public regarding the educational quality of accredited institutions;

(2) To foster a regular annual quality review mechanism for accredited institutions to conduct self-examination and continuous reflection;

(3) To provide fundamental information sources for the annual supervision of the IQA

Accreditation System;

(4) To promote the development of a transparency culture in the private higher education sector.

Article 2 Disclosure Principles

The annual information disclosure of accredited institutions shall adhere to the following principles:

Principle	Core Requirements
Authenticity	All disclosed information shall be based on verifiable facts and data, free from false statements, misleading expressions or selective omissions.
Accuracy	All disclosed data shall undergo internal verification procedures to ensure consistent statistical caliber and transparent calculation methods.
Completeness	Within the scope of available information, disclosure shall cover all content areas specified in these Guidelines.
Timeliness	Disclosed information shall be updated within the prescribed time limit to reflect data of the most recently completed academic year.
Accessibility	Disclosed information shall be presented in a stakeholder-friendly manner with clear language and structured layout.

Article 3 Scope of Application

This Part applies to all institutions accredited by IQA (including provisional accreditation, formal accreditation and full accreditation):

- Fully accredited institutions: shall fully implement all disclosure items specified in these Guidelines;

- Formally accredited institutions: shall fully implement all disclosure items specified in these Guidelines;

- Provisionally accredited institutions: shall implement core disclosure items (marked as "Core") and gradually expand to full compliance with all items.

Newly accredited institutions shall complete their initial annual information disclosure within 90 days upon receiving the official accreditation decision notice.

Chapter II Information Disclosure Contents

Article 4 Basic Institutional Information

(1) Institutional Identity Information (Core)

- Full legal name and abbreviated name (if any) of the institution;

- Year of establishment and overview of institutional development history;

- Registered address, main campus locations and official contact channels;

- Issuing authority and serial number of educational operation licenses or equivalent qualification certifications;

- Legal basis and scope of degree-granting authority.

(2) Governance Information (Core)

- Governance structure chart illustrating the hierarchical relationship among the board of directors/council, academic committee and administrative management team;

- Names and brief background profiles of members of the supreme governance body;

- Name and academic resume of the institutional president (or equivalent chief administrative officer);

- Names and duty descriptions of key academic administrators (provost, deans, etc.).

(3) Mission and Strategic Information

- Institutional mission statement;

- Overview of the current strategic plan (core objectives and priority development directions);

- Hyperlink to the full official strategic plan document (if publicly available).

Article 5 Accreditation Status Information

(1) IQA Accreditation Information (Core)

- Current IQA accreditation level, clearly marked as "Provisional Accreditation", "Formal Accreditation" or "Full Accreditation";

- Effective start and end dates of the accreditation status;

- Accreditation certificate number;

- Year of initial IQA accreditation acquisition.

(2) Accreditation History Information

- Summary of all previous IQA accreditation results (accreditation level and awarding year);

- General non-confidential overview of major improvement recommendations put forward by the IQA peer review panel in the most recent accreditation review.

(3) Other Accreditation and Qualification Information

- National or international third-party quality accreditations and qualifications obtained by the institution;

- Professional or industry-specific accreditations for specialized disciplines (e.g., engineering accreditation, medical education accreditation).

Article 6 Teaching and Quality Information

(1) Degree Program Information (Core)

- Name, academic level and duration of all currently offered degree programs;

- Expected learning outcomes of each program, namely the core competencies students are expected to achieve upon graduation, stated in clear and understandable language.

(2) Student and Teaching Data (Core)

- Total number of currently enrolled students (classified by degree level);

- Total number of full-time faculty members and student-faculty ratio;

- Total number of degrees awarded in the most recent complete academic year (classified by degree level).

(3) Student Learning Outcome Data

- Student retention rate of the most recent complete academic year (proportion of students continuing their studies or remaining enrolled);

- Graduation rate of the most recent complete academic year (proportion of students completing studies within the standard or maximum program duration);

- Aggregate overview of student academic assessment results (presented in summarized non-individualized form).

(4) Graduate Destination Information

- Distribution of graduate destinations in the most recent complete academic year (employment, further education, entrepreneurship, job hunting, others);

- Major employment industries and employer types (based on institutional tracking data);

- Representative alumni achievements and development cases (disclosed at the institution’s discretion).

Article 7 Tuition and Financial Information

(1) Tuition and Fee Information (Core)

- Annual tuition standards for all degree programs;

- Names and amounts of other major fees (e.g., registration fees, laboratory usage fees, insurance fees);

- Refund policy, including refund conditions, proportion standards and application procedures.

(2) Student Financial Aid Information

- Types, coverage and application criteria of scholarships and grants;

- Proportion of students receiving financial aid (disclosed at the institution’s discretion).

(3) Financial Sustainability Information

- Brief overview of the institution’s financial performance in the previous fiscal year (revenue structure, expenditure structure and operational status); institutions are encouraged to disclose excerpts of audited annual financial reports.

Article 8 Student Support and Campus Facilities Information

(1) Student Support Services

- Academic guidance and learning support services;

- Mental health counseling services;

- Career development services;

- Support services for students with disabilities.

(2) Campus and Facility Resources

- Overview of types and scales of teaching facilities (classrooms, laboratories, studios, etc.);

- Library collection volume and access channels for electronic resources;

- Information technology facilities and campus network access conditions for students.

(3) Accommodation and Living Facilities

- On-campus dormitory provision standards and application methods;

- Overview of campus catering, sports and extracurricular activity facilities.

Chapter III Disclosure Channels and Time Limits

Article 9 Disclosure Channels

Accredited institutions shall disclose required information through the following channels:

(1) Establish a dedicated "Quality Information" or "Accreditation Information" page on the official website to centrally display all information required by these Guidelines;

(2) Institutions without official websites may disclose information via printed annual reports or equivalent public channels, and file the disclosure method with the IQA Office.

Institutions are encouraged to adopt multiple publicity channels including social media and admission brochures, while ensuring consistent information across all platforms.

Article 10 Disclosure Time Limits

(1) Accredited institutions shall complete annual information updates by the designated date each year.

(2) Disclosed information shall generally cover the most recent complete academic or calendar year. The interval between the statistical cutoff date and disclosure date shall not exceed 12 months to ensure the timeliness of published data.

(3) Newly accredited institutions shall complete initial information disclosure within 90 days upon receiving the accreditation decision notice.

Article 11 Disclosure Format Requirements

(1) Disclosed information shall be presented in concise and clear web pages or PDF documents.

(2) Institutions offering multiple degree programs shall present key information in categorized tables or structured lists.

(3) All information shall be written in publicly accessible language without excessive use of unexplained professional jargon.

Part II Material Change Reporting

Chapter IV General Provisions

Article 12 Purposes

The material change reporting system is formulated for the following purposes:

(1) To ensure that all institutional changes substantially affecting educational quality or accreditation prerequisites during the valid accreditation period are timely notified and assessed by IQA;

(2) To prevent the continuation of accreditation status from losing factual basis due to substantial institutional changes;

(3) To provide evidentiary support for the IQA Office to determine the necessity of special review procedures.

Article 13 Reporting Principles

Material change reporting shall adhere to the following principles:

Principle	Core Requirements
Initiative Reporting	Accredited institutions shall proactively identify and report material changes, with no exemption from reporting obligations due to the absence of IQA inquiries.
Timely Reporting	All reports shall be submitted within the prescribed time limit to avoid delayed accreditation supervision information.
Truthful Reporting	Reports shall accurately describe change facts without concealment, downplaying or embellishment.
Continuous Follow-up	Institutions shall continuously update the progress and impacts of previously reported changes in subsequent annual reports.

Chapter V Definition of Material Changes

Article 14 Reportable Material Changes

Any of the following institutional changes shall be deemed reportable material changes:

(1) Material Changes in Legal Entity and Governance

- Change of institutional legal entity, sponsor or owner;

- Replacement of more than one-third of board/council members within a single academic year;

- Succession of the institutional president or chief administrative officer;

- Change of institutional legal status or registration nature (e.g., conversion between for-profit and non-profit status);

- Substantial revision of institutional articles of association involving institutional mission, governance authority allocation or degree-granting rights.

(2) Material Changes in Organization and Operation

- Merger with or acquisition by another educational institution;

- Establishment of new campuses or permanent closure of existing campuses;

- Addition of new degree levels (e.g., an institution previously offering only bachelor’s programs launching master’s programs);

- Discontinuation of disciplines or degree programs covered by valid IQA accreditation;

- Establishment or closure of overseas campuses and overseas cooperative education programs;

- Fluctuation of student scale by more than 30% within one year.

(3) Material Changes in Legal Compliance

- Formal administrative penalties imposed by competent educational regulatory authorities;

- Launch of official regulatory investigations that may affect institutional compliance status;

- Major legal litigation where the institution is the defendant with high subject value or potential substantial adverse impacts on educational operations;

- Suspension or revocation of operation-related licenses or professional accreditation qualifications;

- Restriction or revocation proceedings of degree-granting rights.

(4) Material Financial Changes

- Application for bankruptcy protection or entry into financial restructuring procedures;

- Occurrence of financial crises that may severely disrupt institutional operations;

- Irreversible structural loss of major revenue sources;

- Issuance of adverse or disclaimer audit opinions on institutional financial statements by audit institutions.

(5) Material Changes in Academic Quality Assurance

- Fundamental adjustment of the organizational structure and operational mechanisms of the internal quality assurance system;

- Simultaneous replacement of key academic administrators (provost or equivalent positions) and quality management directors;

- Verified large-scale academic misconduct incidents involving systematic or group behaviors rather than isolated individual cases;

- Overall substantial adjustment of program admission standards, graduation requirements or grading criteria.

(6) Other Circumstances

Any other changes reasonably judged by the institution to significantly affect educational quality, accreditation prerequisites or stakeholder rights and interests.

Article 15 Judgment Guidelines

The following criteria shall be referenced when judging whether a change constitutes a material change:

(1) Whether the change may cause the institution to no longer meet any core IQA accreditation standard (if yes, it shall be deemed a material change);

(2) Whether the change may significantly affect student learning experience or graduate degree credibility (if yes, it shall be deemed a material change);

(3) Whether the change may alter the institution's basic identity, mission orientation or operational model (if yes, it shall be deemed a material change);

(4) Whether delaying the disclosure of the change until the next annual report will improperly impair the legitimate right to know of students and the public (if yes, it shall be deemed a material change).

Institutions may conduct confidential informal consultations with the IQA Office for uncertain change items.

Chapter VI Reporting Procedures

Article 16 Reporting Time Limits

(1) Accredited institutions shall submit a *Material Change Report* to the IQA Office within 30 days after the occurrence or official awareness of a material change.

(2) The reporting time limit shall be shortened to 15 days for the following high-risk changes:

- Regulatory penalties including enrollment suspension or qualification revocation imposed by competent educational authorities;

- Application for bankruptcy protection or entry into financial restructuring procedures;

- Occurrence of compliance crises that may directly affect the validity of current students' degrees.

(3) For changes based on official institutional public announcements, the reporting time limit shall commence from the earliest date among change occurrence, institutional awareness and official public announcement.

Article 17 Reporting Contents

A complete *Material Change Report* shall include the following contents:

(1) Change overview: clear description of the nature, content and scope of the change;

(2) Change dates: actual occurrence date, effective date and institutional awareness date of the change;

(3) Change causes and background: internal and external factors leading to the change, as well as relevant decision-making and approval procedures;

(4) Operational impact analysis: existing and expected impacts of the change on institutional governance, finance, teaching, faculty, student services and quality assurance systems;

(5) Accreditation relevance analysis: self-assessment of the change's impact on compliance with IQA accreditation standards, with specific indication of affected standard domains;

(6) Response measures: completed and planned countermeasures adopted to

mitigate change impacts;

(7) Supporting documents: copies or excerpts of key supporting materials related to the change (e.g., board resolutions, regulatory notices, legal documents, public announcements).

Article 18 Report Submission

(1) The Quality Representative shall be responsible for compiling the *Material Change Report*, which shall be reviewed by the institutional president (or equivalent chief administrative officer) and submitted via official designated IQA communication channels.

(2) Reports shall be compiled in the official IQA template or equivalent standard written format.

(3) Institutions may apply for confidential processing of commercially sensitive or confidential information contained in reports. Approval of confidential processing applications shall not exempt institutions from the obligation of timely report submission.

Chapter VII Post-Report Handling Mechanisms

Article 19 IQA Office Acceptance and Classification Handling

The IQA Office shall complete acceptance review within 15 working days upon receiving a *Material Change Report*, and conduct classified handling based on the nature and impact severity of the change:

(1) Filing Category

Applicable Circumstances: Routine changes with no substantial impact on institutional educational quality and accreditation status.

Handling Measures: Recorded in the institutional accreditation archive and tracked in subsequent annual report reviews and mid-term evaluations.

Typical Examples: Normal rotation of less than one-third of board members, routine presidential succession upon term expiration, minor adjustments and new establishment of conventional degree programs.

(2) Attention Category

Applicable Circumstances: Changes with potential moderate impacts on educational quality or accreditation status with uncertain or controllable risk levels.

Handling Measures:

- The IQA Office shall issue official written notices requiring supplementary information or follow-up progress updates in subsequent annual reports;

- The change item shall be listed as a key supervision focus in subsequent annual reviews and mid-term evaluations;

- Remote communication meetings may be organized for further information verification when necessary.

Typical Examples: Intensive succession of key academic administrators within a short period, student scale fluctuation exceeding 30%, addition of new degree levels, discontinuation of non-core degree programs, launch of new overseas cooperative education programs.

(3) Review Category

Applicable Circumstances: Changes with significant or fundamental impacts on educational quality or accreditation status requiring special review procedures.

Handling Measures:

- The IQA Office shall submit the case to the Accreditation Decision Committee (ADC), which shall decide on the launch of special review within 30 working days upon receiving complete materials;

- Special reviews may take the form of targeted self-evaluation report submission, remote review hearings or targeted on-site expert inspections;

- Upon completion of the special review, the ADC shall decide whether to maintain, adjust or revoke the institutional accreditation status based on review results.

Typical Examples: Fundamental change of institutional legal entity or owner, institutional merger or acquisition, severe regulatory penalties including enrollment suspension, bankruptcy protection or financial restructuring applications, revocation of degree-granting rights or core operation licenses, large-scale systematic academic misconduct incidents.

Chapter VIII Sanctions for Unreported Changes

Article 20 Handling of Unreported Material Changes

(1) If the IQA Office identifies unreported material changes through annual report reviews, media reports, third-party complaints or other channels, it shall issue a *Material Change Report Urgent Notice*, requiring the institution to submit a formal report or written explanation within 15 days.

(2) For institutions that fail to submit reports without legitimate reasons or intentionally conceal material changes after receiving the urgent notice, the IQA Office may adopt the following sanctions:

- Record the unreported conduct in the official accreditation archive;

- Treat the conduct as a negative evaluation factor in mid-term reviews and re-accreditation assessments;

- Recommend the ADC to launch a special review for severe cases to determine possible adjustments to the institutional accreditation status.

Chapter IX Supplementary Provisions

Article 21 Correlation with Other Institutional Documents

These Guidelines form a unified and cohesive normative system with the following documents:

Document	**Correlation with These Guidelines**
IAPUC-IQA Accreditation Manual	These Guidelines provide detailed operational specifications for the annual quality report and material change report requirements stipulated in the Post-Accreditation Supervision module (Chapter VIII) of the Accreditation Manual.
IAPUC-IQA Accreditation Procedure Specifications	These Guidelines supplement detailed content standards and procedural rules for the annual report and material change report requirements specified in Articles 21 and 22 of the Procedure Specifications.
IQA Institutional Quality Representative Management Measures	Quality Representatives serve as the executive organizers and supervisors for all obligations stipulated in these Guidelines.

Article 22 Interpretation and Revision

(1) These Guidelines are interpreted by the IAPUC Quality Accreditation Committee.

(2) IAPUC reserves the right to revise these Guidelines in accordance with the development of accreditation practices. Revised versions shall take effect upon IAPUC Council approval and apply to all material changes occurring or identified after the effective date.

Article 23 Effective Date

These Guidelines shall take effect upon approval by the IAPUC Council. All accredited institutions shall complete their first round of annual information disclosure by the disclosure deadline following the official entry into force of these Guidelines.

Appendix A: Annual Information Disclosure Template

Accredited institutions shall adopt the following structural layout for public disclosure pages:

1. Welcome Statement and Accreditation Declaration

2. Institutional Overview (Mission, Governance, History)

3. Accreditation Status (IQA Accreditation Level, Validity Period, Other Accreditations)

4. Degree Programs and Learning Outcomes

5. Teaching Data (Enrollment Scale, Faculty Size, Degree Award Volume, Retention Rate, Graduation Rate)

6. Tuition and Financial Aid

7. Student Support and Campus Facilities

8. Contact and Feedback Channels

Appendix B: Material Change Report Template

1. Report Number and Submission Date

2. Basic Institutional Information

3. Change Type (Checklist Selection)

4. Detailed Change Description

5. Change Dates (Occurrence Date, Awareness Date)

6. Change Causes and Background

7. Operational Impact Analysis

8. Accreditation Standard Relevance Analysis

9. Completed and Planned Response Measures

10. Attachment List

11. Signatures of Compiler (Quality Representative) and Reviewer (Institutional President)

Document Approval

Role	Name/Position	Date
Compiled by	IAPUC Quality Accreditation Committee Information Disclosure Standards Working Group	May 2026
Reviewed by	IAPUC Quality Accreditation Committee	Pending
Approved by	IAPUC Council	Pending

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