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INTERNAL EDUCATION QUALITY ASSURANCE SYSTEM AT THE UNIVERSITIES AND SCHOOLS OF ECONOMICS IN THE LIGHT OF EUROPEAN STANDARDS AND POLISH REGULATIONS

WEWNĘTRZNY SYSTEM ZAPEWNIENIA JAKOŚCI KSZTAŁCENIA NA UCZELNIACH EKONOMICZNYCH W ODNIESIENIU DO EUROPEJSKICH STANDARDÓW I POLSKICH REGULACJI

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Streszczenie. W opracowaniu przedstawiono istotę wewnętrznego systemu zapewnienia jakości kształcenia oraz zwrócono uwagę na rolę, jaką on odgrywa na uczelni ekonomicznej. Zaprezentowano europejskie standardy zapewnienia jakości kształcenia w szkolnictwie wyższym oraz opracowane na ich podstawie polskie regulacje w tym zakresie. Podjęto próbę sformułowania ogólnych założeń będących podstawą opracowania zakresu wewnętrznego systemu jakości kształcenia. Przedstawiono ogólne zasady wdrożenia tego systemu na uczelni, wskazując podmioty odpowiedzialne za jego formalne wdrożenie. W opracowaniu zawarto również najważniejsze wnioski z oceny systemów jakości kształcenia na uczelniach ekonomicznych, przeprowadzonej przez Państwową Komisję Akredytacyjną.

Key words: internal education quality assurance system, quality of education.

Słowa kluczowe: jakość kształcenia, wewnętrzny system zapewnienia jakości kształcenia.

INTRODUCTION

The quality of education at the universities and schools of economics depends on a number of decisions made and actions taken at various levels of the higher education system. The quality of education within higher education institutions is influenced by many factors, both external and internal.

External factors determine the officially determined level of higher education quality. These include the regulations and education standards currently applicable to higher education as well as the functioning of the accreditation system.

The quality of education is also dependent upon internal factors, i.e. the actions taken directly by the authorities of higher education institutions. The development and implementation of an internal education quality assurance system lies at the heart of adequate level of education in any higher education institution. The proper functioning such a system, however, necessitate the involvement of all the faculties, departments, chairs and lecturers. The functioning of administration units which service the teaching processes, too, exerts a significant influence on the quality of education.

The aim of this paper is to discuss the essence and the role of the internal education quality assurance system at the universities and schools of economics. The paper points to the European standards for education quality assurance which exerted the most significant influence on the subsequent Polish regulations governing the implementation, assessment

and enhancement of internal education quality assurance systems in higher education institutions. Further on, the general premises of defining the scope of such a system in a higher education institution as well as the basic rules of its implementation and the associated responsibilities were discussed. Moreover, the most important conclusions regarding the processes of enhancement of internal quality assurance systems at Polish universities and schools of economics in the recent years were discussed, based on the accreditation carried out in 2009 by the State Accreditation Committee.

METHODS OF EDUCATION QUALITY ASSURANCE AT THE UNIVERSITIES AND SCHOOLS OF ECONOMICS

Currently there are two methods of assuring education quality in the Polish higher education institutions, namely:

- the external education quality assurance system of higher education,
- the internal education quality assurance systems, developed individually by particular higher education institutions.

The external quality assurance system of higher education is achieved through the supervision of the Minister of Science and Higher Education over higher education institutions and the periodical assessment carried out by the State Accreditation Committee. Currently two forms of accreditation are used in Poland, i.e.:

- **state accreditation,**
- **community accreditation.**

State accreditation is the basic method of external quality assurance in higher education. Since 2002 it has been performed by the State Accreditation Committee (PKA), established by the Minister of Science and Higher Education. The operations of the State Accreditation Committee are governed by the Higher Education Act. State accreditation is carried out cyclically and is free of charge. All the public and private higher education institutions in Poland are subject to state accreditation.

Community accreditation is the second method of external education quality assurance. This form of accreditation was used for the first time before the year 2000. Accreditation committees were appointed on the initiative of groups of higher education institutions which were interested in the assessment and enhancement of education quality of the programs of study offered. This initiative was a manifestation of the academic community's concern for the quality of education in a given field. Community accreditation is carried out periodically and is voluntary. The costs of this type of accreditation are borne by the higher education institution. Today a few higher education institutions of economics undergo this form of accreditation.

Internal education quality systems are designed and implemented individually by each higher education institution. The structure of internal education quality systems should be based on the European standards for education quality as well as on the Polish regulations governing the same. The quality processes are implemented directly by the authorities of a given higher education institution, and in particular by the president and the unit (team) headed by the coordinator for education quality assurance. In many higher education insti-

tutions these actions are supported by a periodic assessment carried out by an internal auditor or an external auditor from a specialist company.

EUROPEAN AND POLISH REGULATIONS GOVERNING EDUCATION QUALITY IN HIGHER EDUCATION

In 2005, in Bergen the *European Association for Quality Assurance in Higher Education* (ENQA) published a Report entitled “**Standards and Guidelines for Quality Assurance in the European Higher Education Area**” (ENQA Report 2005). The Report was addressed to the Ministers of Higher Education of the European countries which signed the "Bologna Process", the accreditation institutions and the authorities of European higher education institutions.

The ENQA Report comprises several sections. The introductory section discusses the conditions, aims and general principles concerning the quality of education within the European higher education system. The core section of the report is comprised of the European standards and guidelines for internal quality assurance within higher education institutions as well as the European standards and guidelines for the external quality assurance of higher education. Moreover, the report includes the European standards and guidelines for external quality assurance agencies (e.g. accreditation committees). The final section of the report is dedicated to future perspectives and challenges in education quality assurance.

In the opinion of the present authors, the European standards for internal quality assurance make up the most important section of the report. They exerted a significant influence on the subsequent Polish regulations. The ENQA regulations which exerted the most significant influence on the development of Polish regulations include:

1. Policy and procedure for quality assurance.
2. Approval, monitoring and periodic review of programs and awards.
3. Assessment of students.
4. Quality assurance of teaching staff.
5. Learning resources and student support.
6. Information systems.
7. Public information.

It should be emphasized, however, that the foregoing ENQA standards are very general and provide mere guidelines for the actions which should be taken by the Ministries of the particular signatories of the "Bologna Process", as well as by the accreditation institutions and the authorities of higher education institutions.

According to the ENQA standards, higher education institutions should have a policy and associated procedures for the assurance of the quality and standards of their programs and awards. The authorities of higher education institutions should also develop and implement a strategy for the continuous enhancement of quality. The strategy, policy and procedures should have a formal status and be readily available to stakeholders. Moreover, higher education institutions should have official mechanisms for approval, cyclical reviews and monitoring of the programs and awards offered. According to the ENQA standards the students should be assessed in accordance with the published and consistently applied criteria, regulations and procedures. The higher education institutions should also ensure that

that staff involved with the teaching of students are qualified and competent to do so. Higher education institutions must also ensure that the resources (teaching resources, libraries, computer labs) are adequate and appropriate for each program offered. Moreover, higher education institutions should collect and analyze relevant information for the effective management of their programs of study, and publish it (ENQA Report 2005).

Today Polish higher education institutions operate pursuant to the **Higher Education Act** of 2005 and the **implementing acts** thereto, i.e. the ordinances of the Minister of Science and Higher Education. Moreover, higher education institutions abide by the **resolutions of the Presidium of the State Accreditation Committee**, established on the basis of the ENQA standards. The most important resolutions of the State Accreditation Committee which are crucial for developing internal education quality assurance systems within higher education institutions include the regulations on the:

- criteria for the assessment of the formal and legal aspects of education (Resolution No. 217, 2008);
- criteria for the assessment of compliance with the requirements regarding students' affairs (Resolution No. 218, 2008);
- criteria for the assessment of the education results verification system (Resolution No. 219, 2008);
- criteria for the assessment of schedules and frameworks of the programs of study (Resolution No. 501, 2008);
- establishing general criteria for education quality assessment (Resolution No. 76, 2009);
- criteria for the assessment of compliance with the requirements regarding the minimum curriculum (Resolution No. 828, 2008);
- guidelines for drawing up a self-assessment report (Resolution No. 873, 2007).

Moreover, the State Accreditation Committee developed a document entitled „The general principles of accreditation of particular programs of study” as well as the detailed standards for accreditation of particular programs of study, e.g. programs in Economics, Management, Accounting and Finance, etc. Thus, the laws and the regulations of the State Accreditation Committee based on the European standards define a model and a minimum scope which Polish higher education institutions should use for developing internal education quality assurance systems and procedures.

THE GENERAL PREMISES AND THE SCOPE OF THE INTERNAL EDUCATION QUALITY ASSURANCE SYSTEM

In the opinion of authors, when describing the premises and establishing the structure of the internal education quality assurance system within a higher education institution, one should make use of the guidelines included in the **Resolution of the Presidium of the State Accreditation Committee No. 873 on the guidelines for drawing up a self-assessment report** of 2007. According to the provisions of the said resolution, the quality of education offered by a given higher education institution should be assessed in various areas. Prior to accreditation, the higher education institution should describe the adopted

education quality assurance principles in a self-assessment report, including therein the information on:

- the used policy and procedures for quality assurance,
- the rules governing the cyclical reviews of the schedules and curricula of the programs of study and their results,
- principles of assessment of students,
- forms of student support,
- principles of quality assurance of teaching staff,
- principles of operation of the information system,
- principles of publishing information.

Bearing the foregoing in mind, authors believe that in each higher education institution internal education quality assurance procedures should cover:

- the processes of defining and describing the teaching and research mission, the visions and the strategic goals of a given higher education institution;
- the establishment of the general and teaching objectives of the unit administering a given program of study;
- the procedures for promotion of a program of study or a specialty;
- the principles of and the criteria of recruitment process;
- qualifications and assessment of the research and teaching staff;
- the structure of qualifications of graduates who completed a given program of study and/or specialty;
- schedules and curricula of programs of study, the principles of creating, implementing and assessing programs of study and their organization in accordance with the curriculum content;
- aiding the learning process, teaching methods and organization of the teaching process;
- planning and developing teaching resources;
- the aims and forms of students' training programs, the system for supervision and completion of training programs;
- student support;
- the principles of students' selection at particular levels of education;
- principles of diploma award, including the standards for diploma works and examinations;
- cooperation between higher education institutions and external institutions, e.g. cooperation with research and teaching centers, with the representatives of business institutions and organizations, of the labor market, identification of competition on the labor market;
- education quality control and enhancement system, including inspections, periodical assessment of research and teaching and administration staff, students, graduates, and employers surveys, as well as higher education institution's self-assessment questionnaires.

What should be established within the internal education quality control system are the **principles of cyclical reviews of the program schedules and curricula and their results**, including, in particular:

- correspondence of the structure and content of the program schedules and curricula with the intended education results, making allowance for the specificity of the levels of education and the forms of study;

- formal procedures for approving curricula;
- participation of students in education quality assurance;
- obtaining feedback from employers, representatives of the labor market, etc.

Defining the **education results and the profile of an undergraduate and a graduate student** is an indispensable element of the internal education quality assurance system. The standards of education for particular programs of study¹ announced by the Minister of Science and Higher Education define the qualifications which undergraduate and graduate students must obtain in the course of study. Moreover, the standards of education for particular programs of study specify the minimum scope of the basic and major courses for undergraduate and graduate programs of study and the result of the education process in the form of specific skills and competences for each course.

Yet another important area of education quality assurance are **the procedures for providing a suitable teaching process**, which include, in particular:

- providing the minimum curricula and adapting programs of study to market requirements;
- providing adequate staff;
- effectiveness of the teaching process (number of students in groups, teaching aids);
- students' access to lecturers after classes;
- access to information on the curricula;
- principles of individualization of the course of education;
- equivalence of requirements for the particular modes of study (full-time, part-time and extramural);
- ways of administering the program of study (methods and tools);
- promoting self-study, student's own work, motivation and involvement;
- system for informing students;
- assessment of classes and application of such an assessment for the purpose of quality enhancement.

Therefore, the quality assurance system should include explicit procedures for the **assessment of students**, and in particular the forms of and criteria to verify knowledge, indicate open methods and criteria of assessment as well as provide information on the principles and results of credit award for a certain class.

Higher education institutions are also obliged to provide adequate research and teaching staff. Therefore, the quality assurance system procedures should also cover:

- recruitment, competences, workload, motivating and rewarding research and teaching staff;
- development of research and teaching staff, conducting scientific research, covering the costs of participation in conferences, seminars, symposia and the costs of publications;
- periodical assessment of the scholarly development of research and teaching staff by the president;
- in-class inspections organized by the heads of chairs (schools, departments, etc) in order to assess the work of research and teaching staff;

¹ The standards of education, Minister of Science and Higher Education, <http://www.bip.nauka.gov.pl>, accessed 2010.11.24.

- surveys aimed at obtaining feedback on particular classes filled in by students, and determining the frequency of conducting such surveys;
- assessment of the competence of lecturers and application of such assessment for the purpose of education quality enhancement.

An adequate information system is of great importance in every higher education institution. Therefore, quality assurance procedures should also cover the principles of collecting, analyzing and using information, and in particular the information on:

- the level of students' satisfaction,
- education results obtained by students,
- employment opportunities for the graduates of the Finance and Accounting program, etc.

In order to provide adequate quality of education, one must develop the procedures for publishing information and in particular, for accessing timely and regular information on:

- education offers,
- principles of recruitment,
- rights of a higher education institution,
- program of study procedures used,
- anticipated results of education.

The basic methods of getting information for the purpose of perfecting the internal education quality assurance system within higher education institutions include: self-assessment carried out by higher education institutions for the purpose of the accreditation process, in-class inspections and questionnaires filled in by the students, graduates and employers.

What also plays an important role in the internal education quality assurance system are the various forms of **student support**. For this reason education quality procedures should cover the system of information on the available assistance of lecturers, including year tutors (organizing students' research groups, duty-hours, consultations, etc.), and of administration staff (opening hours of dean's offices, the library and the reading room, students' surveys assessing the work of administration staff). What is especially important in this respect are the procedures for informing students about the possibility to benefit from the system of material assistance (scholarships, grants and loans), the students' mobility system providing for the equivalence of curriculum requirements of various higher education institutions, and the system for organizing students' training programs and subsequent employment. Higher education institutions should also establish the principles of the students' use of teaching resources, such as classrooms and their equipment, including access to computer laboratories, to the Internet, the institutions' own library and reading room resources, the library resources of other institutions, etc.

FORMAL IMPLEMENTATION AND ENHANCEMENT OF EDUCATION QUALITY ASSURANCE PROCEDURES

The **founder** and the **authorities of a higher education** institution play a crucial role in the education quality assurance process. The **President** should set the goals and aims of pro-quality operation and, if need be, pro-quality restructuring of the higher education insti-

tution. The level of education is also dependent upon all the higher education institution employees, including the research and teaching staff and the administration staff (Szczepankiewicz and Dudek 2010).

In public as well as in large private higher education institutions the internal education quality assurance system is usually implemented and enhanced by a special organizational unit (team) headed by the **coordinator for education quality assurance** and established by the authorities of the higher education institution. In small private higher education institutions this position is held by one person only. Table 1 presents an exemplary scope of responsibilities of the said quality assurance unit. This scope may vary depending on the size of the higher education institution, its structure as well as other factors.

Table 1. Exemplary scope of responsibilities of an education quality assurance unit

Area of activity and cooperation	Detailed responsibilities
Developing, updating and perfecting internal education quality assurance system documentation	<ul style="list-style-type: none"> – maintaining and archiving system documentation – developing draft system procedures, including development and enhancement of procedures upon receipt of recommendations from accreditation committees and/or auditors – implementing the procedures and developing control mechanisms for their application, upon the president's approval
Monitoring the quality of education in all forms and at all levels of studies through the system of student surveys	<ul style="list-style-type: none"> – developing survey questionnaires, – organizing the surveying process, – organizing the collection and publishing of survey results, including technical works associated with developing study results for the purpose of supporting the decision-making process of the higher education institution authorities (summary of results, edited versions of surveys)
Obtaining regular feedback from prospective students, graduates and employers	<ul style="list-style-type: none"> – developing the principles of cooperation with the Recruitment Office, Job Centers, the Association of Graduates – participating in the process of creating and verifying questionnaires – organizing the distribution of questionnaires among prospective students in the course of the recruitment process – organizing the distribution of questionnaires among graduates (sending questionnaires via traditional mail and / or email) – organizing job interviews – technical works associated with developing study results for the purpose of supporting the decision-making process of higher education institution authorities (summary of results, edited versions of surveys)
Participating in the preparation of materials for state accreditation procedures (PKA) and community accreditation procedures	<ul style="list-style-type: none"> – collecting and storing general institutional data required for the purpose of the accreditation process – cooperating with faculty accreditation teams
Participating in the development of the results of accreditation analyses	<ul style="list-style-type: none"> – preparing the summary of results of accreditation procedures – benchmarking between faculties for higher education institution authorities
Participating in the development of research and teaching staff upgrading programs, seminars and scientific conferences	<ul style="list-style-type: none"> – participation in developing the programs of seminars and scientific conferences – preparing invitations – organizing training programs, seminars and conferences
Cooperation with the Teaching Service Department	<ul style="list-style-type: none"> – verifying Bachelor's works, Master's theses and postgraduate theses from the perspective of copyright
Cooperation with the Internal Auditor	<ul style="list-style-type: none"> – collecting and storing general institutional data as well as data on the internal education quality assurance system required for the purpose of internal audit

Usually “**The Rules of the Internal Education Quality Assurance System**” or “**The Education Quality Manual**” (or any other document of similar nature – as there are no laws or regulations which specify its name) is the basic document which lays down the aims, principles and procedures of education quality assurance within a higher education institution. The document which describes the internal education quality assurance system must be officially approved by the President. As per such Rules (the Manual or any other document of similar nature), the coordinator for the internal education quality assurance system should, upon the President’s approval, maintain and archive system documentation, develop draft system procedures, implement the procedures and the control mechanisms for their application (Szczepankiewicz and Dudek 2010).

It should be emphasized that an internal auditor appointed by the President, too, may play a significant role in the process of education quality assurance. The internal auditor is a kind of management tool used by the President to obtain rational reassurance that the aims and goals established by the higher education institution are implemented, the procedures resulting from the law or adopted by the authorities and the founder of the higher education institution are applied and observed, while the mechanisms and procedures which comprise the internal education quality assurance system, and especially the internal audit mechanisms, are effective and adequate for the proper functioning of the higher education institution (Dudek and Szczepankiewicz 2010).

Pursuant to Article 274 of the Public Finance Act of August 27th, 2009, only public higher education institutions are obliged to undergo internal audits. In private higher education institutions Presidents usually commission audits of implementation and functioning of the internal education quality assurance system off their own accord, establishing the position of the internal auditor or hiring an auditor from an external specialist company.

Both in public and private institutions of higher education the internal auditor acts in compliance with the standards of internal audits, i.e. the International Standards for the Professional Practice of Internal Auditing and the Code of Ethics, developed by the Institute of Internal Auditors. In public higher education institution the internal auditor must also abide by the auditing rules specified in the following regulations:

- Public Finance Act of 2009,
- Ordinance of the Minister of Finance on executing and documenting internal audits of 2010,
- Communication No. 1 of the Minister of Finance of 2009 on the standards for internal audits in public finance sector entities,
- Communication No. 16 of the Minister of Finance of 2006 on the publishing of “The Code of Ethics of an Internal Auditor in Public Finance Sector Entities” and “The Internal Audit Charter in Public Finance Sector Entities”.

The internal auditor should develop internal audit documents such as: the **Internal Audit Sheet** (Szczepankiewicz and Dudek 2008), the description of internal audit procedures, which are often referred to as the **Book of Procedures for the Internal Audit**, as well as **annual audit plans** and the **report on implementation of the annual audit plan** (Dudek and Szczepankiewicz 2009).

Based on the findings and recommendations of the State Accreditation Committee, other accreditation committees or the internal auditor (if such an audit took place) included in

the reports on the controls and audits executed, the coordinator for education quality assurance should carry out a detailed analysis of reported deficiencies. Subsequently, the auditor should suggest to higher education institution authorities appropriate actions aimed at eliminating the possible future deficiencies.

What is also very important is the willingness of all the employees of the higher education institution to get involved in education quality assurance and actively participate in managing this area. In the absence of approval and involvement of the staff, the quality of education may remain at a low level. In the course of implementing and enhancing the internal quality assurance system the higher education institution authorities must take into consideration various additional aspects which could hinder or impede such processes (Szczepankiewicz and Dudek 2010).

ENHANCEMENT OF INTERNAL EDUCATION QUALITY ASSURANCE SYSTEMS AT THE UNIVERSITIES AND SCHOOLS OF ECONOMICS BASED ON THE RESULTS OF THE STATE ACCREDITATION CARRIED OUT IN 2009

The State Accreditation Committee operates pursuant to the strategy adopted for the years 2007–2011, whose main aims include the construction and monitoring of the high quality assurance system of higher education. These aims are achieved through:

- systematic, periodical assessment of the quality of the programs of study administered by higher education institutions,
- assessment of the conditions in which the teaching and learning process is to take place within the units (faculties) of higher education institutions applying for particular rights,
- actions aimed at raising the academic community's awareness (and in particular students' awareness) of the importance of education quality.
- enhancing the processes and procedures benefiting such actions and constant monitoring of their effectiveness.

As regards programs of study in economics, the quality of education offered is assessed by the Team **for the Programs of Study in Economics**. In previous years it assessed 6 programs of study in economics. In 2009 the assessed programs included: Economics – 23 points, Finance and Accounting – 16 grades, Spatial Development – 4 grades, IT and Econometrics – 5 grades and Management – 46 grades. In the year under consideration (2009) the program of study in Logistics was not assessed (PKA Report 2010).

Table 2 present the summary of positive and negative grades awarded as a result of the inspections held in 2009 in public and private higher education institutions of economics.

Out of the 94 units within the universities and schools of economics assessed by the State Accreditation Committee in 2009, the Team awarded 79 grades for the quality of education. As for the remaining institutions the State Accreditation Committee withdrew from the education quality assessment (12 grades) or suspended the assessment for one year (3 grades) – PKA Report (2010).

The significant majority of positive grades were awarded to public higher education institutions. Negative grades for the quality of education were awarded exclusively to private higher education institutions (PKA Report 2010) as a result of:

- failure to comply with the requirements for the minimum academic staff,
- lack of the internal education quality assurance system,
- inconsistency of the topics of diploma works with the subject matter of the assessed programs of study, and their poor quality,
- inadequate concept of teaching and poor quality of the programs offered,
- lack of adequate library resources, inadequate appointment of teaching staff,
- lack of scientific research.

Table 2. The types and number of grades awarded for the quality of education in public and private higher education institutions of economics accredited by the State Accreditation Committee in 2009

Higher education institution	Programs of study	Type of grade awarded				
		positive	conditional	negative	with-drawal	total
Public higher education institutions	Economics	4			1	5
	Management	11			1	12
	Finance and Accounting	1				1
	IT and Econometrics					
	Spatial Development					
Public higher education institutions (total)		16			2	18
Private higher education institutions	Economics	7	5	3	3	18
	Management	20	8	4	2	34
	Finance and Accounting	10		2	3	15
	IT and Econometrics				5	5
	Economics	3		1		4
Private higher education institutions (total)		40	13	10	13	76
Total		56	13	10	15	94

Source: own work based on the Report PKA [Report PKA] (2010).

The conditional grades for the quality of education were awarded as a result of:

- failure to meet the requirements for the minimum academic staff,
- poor quality of diploma works,
- lack of the internal education quality assurance system.

In the case of higher education institutions which received negative and conditional grades, the State Accreditation Committee pointed to the failure to meet the requirements stipulated in the provisions of the law.

When assessing the quality of education the State Accreditation Committee examined the internal education quality assurance systems. It investigated all the areas which influence education quality assurance within higher education institutions, and in particular such areas as (PKA Report 2010):

- defining the structure of graduate's qualifications in particular higher education institutions,
- schedules and curricula of the programs of study,
- assessment of education results,
- research and teaching staff,

- scientific research,
- teaching resources,
- students' affairs,
- the degree of internationalization of the teaching process,
- external relations of the higher education institution,
- legal culture applied for documenting the studies.

As a result of the accreditations carried out in 2009 the State Accreditation Committee indicated that the quality of education offered by public higher education institutions had improved significantly in comparison with previous accreditations. The results of the assessment of **internal education quality assurance systems** confirmed that in 2009 many higher education institutions were in the course of developing such systems. In many higher education institutions the internal education quality assurance systems were implemented in compliance with the earlier recommendations, and the following actions were taken:

- careful preparation of the offering of programs,
- introducing appropriate models of syllabi,
- defining the structure of qualifications of undergraduate and graduate students,
- shaping the composition of the minimum staff,
- expanding library resources,
- developing the standards for verifying students' knowledge,
- developing the principles of writing diploma theses.

Higher education institutions have appointed proxies supervising the quality assurance systems as well as coordinators for quality assurance systems. The findings of the State Accreditation Committee indicate that comprehensive education quality assurance systems have been implemented in some higher education institutions and that they are subject to constant enhancement. The Committee was not able to assess the efficiency of the implemented systems as they have only been used for a short time.

For the reasons indicated above the particular areas which influence the quality of education were assessed individually. What is evident from the assessment of the quality of education performed by the State Accreditation Committee is that universities and schools of economics do an increasingly better job in defining the **structure of qualifications of their graduates** and describing the scope of their knowledge. However, higher education institutions fail to implement the so-called matrix of competences which allows for defining the relations between the teaching process and the possibility to shape the graduate's qualifications. What was also pointed out was the lack of diversification of the undergraduate and graduate students' qualifications.

The **schedules and curricula of the programs of study** and their implementation were also evaluated positively. However, the State Accreditation Committee expressed some reservations regarding:

- the offer of elective courses, usually limited to the courses suggested within a given specialty,
- reduction of the number of major or basic classes to the minimum specified in education standards.

In 2009 the offer of extramural programs was assessed as being significantly better.

In the assessed units of higher education institutions of economics **education results** are mainly defined through the system of ECTS points. As maintained by the State Accreditation Committee, the ECTS points system used does not put an adequate emphasis on the students' own work. Only in few higher education institutions the assessment of education results is tied with the preparation of a graduate for entering the labor market, the examination requirements or the quality of diploma theses.

According to the State Accreditation Committee's assessment, the research and teaching staff constitutes a great potential at the public universities and schools of economics. In many private higher education institutions the teaching staff meet only the minimum criteria required by the law. In most cases they also have a second job. Moreover, the State Accreditation Committee points to the fact that higher education institutions follow all the resolutions on the quality of education issued by the Presidium of the State Accreditation Committee on a regular basis and implement them in their educational activity.

CONCLUSIONS

To sum up, it should be mentioned that present-day Polish higher education institutions have sufficient formal and legal rights to ensure high quality of education. It should be firmly emphasized that it is not just the founders and authorities of higher education institutions who determine the quality of education, but also the research and teaching staff as well as the administration staff. The internal education quality assurance system requires ongoing monitoring and enhancement of the education quality assurance procedures.

The person responsible for performing the basic tasks within the scope of implementation and enhancement of the internal education quality assurance system at the organizational and functional levels is the coordinator for the internal education quality assurance system. The internal auditor can also make a significant contribution in this area. When implementing the internal education quality assurance system one should expect various difficulties, especially at the beginning of this process.

Currently the state accreditation system is relatively effective in ensuring the minimum quality of education at the universities and schools of economics, whereas the community accreditation successfully boost competition among higher education institutions of economics and raises the quality of education within the programs of study offered. Moreover, it should be emphasized that the legislator, too, watches over the quality of education. In situations which threaten the education process the Minister of Education may, in extreme cases, dismiss the President or even close down the higher education institution. Moreover, the education market should, in time, eliminate those higher education institutions which are believed to offer poor education quality and inadequate programs of study.

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