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**Abstract**

Despite the widespread adoption of accreditation processes and the belief in their effectiveness for improving educational quality, the search for good accreditation practices remains a critical issue. This article recounts one university's experiences when simultaneously undergoing the accreditation processes of both the Middle States Commission on Higher Education (MSCHE) and the Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT); the former is a regional accreditor in the USA, while the latter is a national accreditor in Taiwan. Based on in-depth interviews and document reviews, a comparison of the two accreditations was undertaken in terms of both their processes and their impacts on the university. The HEEACT accreditation process tended more toward requiring compliance, while the MSCHE process was more aspirational in nature, with the former body emphasizing control and external regulation and the latter emphasizing collaboration and improvement. One feature that was revealed to distinguish these two approaches is the degree of

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institutional centeredness, i.e., the emphasis on the university's uniqueness and specific stage of development, as well as the culture of engagement during the process of change. The pros and cons of both approaches and the government's role in the context of higher education are likewise discussed.

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