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**Abstract**

In 2012, the Taiwanese Ministry of Education launched a new quality assurance policy entitled 'self-accreditation', aimed at enhancing institutional autonomy, as well as establishing its internal quality review mechanism. In the self-accreditation policy, higher education institutions are encouraged to develop their own quality assurance frameworks based on strategic direction and institutionally specific features. The study adopts qualitative and quantitative approaches to explore the impacts and challenges of the 2012 Ministry of Education self-accreditation policy over Taiwanese universities and accrediting bodies. There are three major findings. 1. Self-accreditation policy had positive consequences and outcomes on university's internal quality assurance capacity building. 2. Inappropriate selection processes of reviewers, arbitrary elimination of standards and indicators, inconsistency across review decisions are the challenges that self-accrediting universities encountered. 3. Under the new quality assurance policy, the roles and responsibilities of external quality assurance agencies should be redefined. (HRK / Abstract übernommen)