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**AAB COLLEGE**

**ACCOUNTING AND AUDITING, Master level  
(new programme)**

***ACCREDITATION OF NEW PROGRAMME***

**REPORT OF THE EXPERT TEAM**

*29<sup>th</sup> of March, Ljubljana*



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## 1. INTRODUCTION

**Date of site visit: 29<sup>th</sup> of March 2021**

### 1.1. Context

#### Expert Team

Prof. Dr. Yelena Istileulova, expert of the DAAD Hub Peer Support Project (Bonn-Brussels)

#### Coordinators of KAA

- Naim Gashi, Executive Director of KAA
- Ilirjane Ademaj, Senior Officer for Evaluation and Monitoring
- Shkelzen Gerxhaliu, Senior Officer for Evaluation and Monitoring
- Arianit Krasniqi, Senior Officer for Evaluation and Accreditation
- Leona Kovaci, Senior Officer for Evaluation and Monitoring

#### Site Visit Program

##### 29<sup>th</sup> March

**09.00 – 09.40** Meeting with the management of the faculty where the programme is integrated (*no slide presentation is allowed, the meeting is intended as a free discussion*)

**09.45 – 10:45** Meeting with the heads of the study programme

**10:50 – 11.30** Meeting with quality assurance representatives and administrative staff

**11:30 – 12:10** Lunch break

**12.10 – 12:50** Meeting with teaching staff

(Not clear Turnitin – how it is used; 2. Which regulation, which motivation 2. Not clear which lectures were provided during lockdown)

**12.55 – 13.35** Meeting with employers of graduates and external stakeholders

**13.40 – 13.50** Internal meeting of KAA staff and experts

**13:50 – 14:00** Closing meeting with the management of the faculty and program



No	Study programs	Experts	Responsible persons of study programs			
1	Accounting and Auditing / MA (Accreditation)	Prof. Dr. Yelena Istileulova	Medain hashani	Arta Hoti		

#### Sources of information for the Report:

- *Self-evaluation report of AAB COLLEGE (Prishtina Campus) Program: ACCOUNTING AND AUDITING, MSc*
- *Syllabi (1<sup>st</sup> and 2<sup>nd</sup> years) – the list of 15 subjects' Syllabi*
- *Appendixes with Regulations/documents/information*
- *Web-site;*
- *The requested documents (with the answers received by the 8<sup>th</sup> of March, 2021):*
  - *Regulation on Systematisation of Jobs (Annex 1 in Albanian language).*
  - *The description of the new MSc Accounting and Auditing study programme*
  - *Financial Plan (Annex 2)*
  - *Ratio of students per each faculty member*
  - *Procedures to become a MSc student*
  - *List of internal and external training activities*
  - *The list of Questionnaires of Surveys at the Faculty of Economics of AAB College*
    - *Teaching and learning Questionnaire*
    - *Administration*
    - *Questionnaire for the industry/employers*
    - *Questionnaire for the graduates*
    - *Information concerning "Turnitin" as the plagiarism detection service/software*
    - *Video of AAB College premises and infrastructure*
    - *Video with the provided link: <https://youtu.be/lXs4-j46Jbg>*

#### Criteria used for program evaluation:

- *KAA Accreditation Manual (as of 11.07.2018);*
- *European Standards and Guidelines for Quality Assurance;*
- *The Framework of Qualifications for the EHEA (revised in 2018)*
- *Benchmarking of HEIs in Kosovo;*



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## 1.2. A brief overview of the institution and program under evaluation

The new MSc programme on Accounting and Auditing is going to be introduced in AAB College, with its public announcement for the registration of new students at the non-public higher education institution (HEI) in the Republic of Kosovo. The MSc program on Accounting and Auditing will be provided to all students who have completed an undergraduate degree (BA degree) in the field of Economics, at the Faculty of Economics of the AAB College. This College is established in 2002, and has programmes in three campuses - in Prishtina, Gjakova and Ferizaj, accredited by the Kosovo Accreditation Agency and licensed by the Kosovo Ministry of Education and Science. The AAB College has 14 faculties with their study programmes at the Bachelor and Master levels. According to the AAB College's website: <https://aab-edu.net/en/about-aab/mission-and-vision/>, the vision of AAB College is formulated as:

- *AAB is a leading university institution in the region in applying an innovative approach towards higher education, science and technology. AAB sets new trends in the area of higher education in Kosovo and in the region and is part of the most relevant networks of institutions of higher education in Europe and wider. AAB is a leader towards the country's European integration processes and is a promoter of economic and societal development.*

This website also provides the following version of AAB College's mission:

1. Provision of **quality and diversified programmes** in higher education and applied science for Kosovo's labour market, region and beyond;
2. Advancement, creation, and dissemination of the knowledge through **scientific research** with the aim to improve the welfare and health of the population, as well as through cultural, societal and economic development;
3. Ensuring an environment which results with **social mobility** and personal development of individuals, a responsible citizen.

The MSc program on Accounting and Auditing is going to be provided to all students who have completed an undergraduate degree (BA degree) in the field of Economics, Faculty of Economics. The public announcement for the registration of new students with the listed criteria will be published, and the students who meet the criteria will be admitted to this



programme. The students also will be selected based on their average grade, at least a 8.0 average grade, and there are some additional conditions foreseeing: the students shall undertake an examination test drafted by an independent commission of the Faculty.

The study programme is going to be provided as online programme on a full-time basis. Students have the opportunity to apply online or in person, and in both cases, they need to submit a set of notarised documents such as the undergraduate diploma, the transcript of records from the BA degree's programme, and personal documents such as ID. The duration of study programme of **Accounting and Audit** is 2 years (120 ECTS), or 4 semesters.

## 2. PROGRAM EVALUATION

### 2.1. Mission, objectives and administration

As far as **the mission** is concerned, the SER provides its explanation in two different summaries – in 2.1.1 (which is understood as the explanation of the mission) and in 2.1.2 (the mission itself). Therefore, it is understood that the mission statement starts from its explanation and then it ends with its direct formulation (in 2.1.2). The ET makes conclusion based on the analysis on both summaries of missions and divides it on the paras of the Faculty of Economics and the new programme itself:

- **The Faculty of Economics** embodies its mission to provide each student with a favourable environment to achieve his or her career goals, with an emphasis on personality development and the provision of quality education in all areas of Economics and specializations in *Banking, Finance, Accounting, Management, Marketing and Business Management*.

The 1<sup>st</sup> (first) above para is perceived as an introductory statement of *the Faculty of Economics, with all its programmes, including the new one - Accounting and Auditing*. At the same time, it can be perceived as the part of all “*diversified programmes in higher education*” according to the mission of this institution – **AAB College**:

- The Faculty of Economics is fully focused on providing **teaching** in modern and practical forms and in line with developments and processes in national and international markets, so that tomorrow our students will be competitive in global markets as individuals or as part of prestigious organizations.

This 2<sup>nd</sup> (second) para is perceived as the part of the mission, related to *the teaching pillar* of the new programme;



- The Faculty of Economics at AAB provides guidance and prepares students for careers in **industry-based societies**, where students gain contemporary knowledge that helps them build a vision for the future, to adapt and meet economic challenges, contributing to change and progress of our society;

This 3<sup>rd</sup> para is understood as the pillar related to the part: *contribution to the society*.

- The Faculty of Economics strives to train students in the latest and rapidly changing fields of supply and demand, and as such in market adaptation.

This 4<sup>th</sup> para is again related to the *training* “adjusted to market adaptation”. Thus, teaching is more transformed to the training needs.

The teaching and training are complementary, and here the teaching is related to the provision of knowledge versus the training which brings some specific skills based on its previous knowledge. Therefore, it is understood as the provision of the practical knowledge needed for the local labour market. In general, the explanation is quite satisfactory, but it still **misses** some *research-related skills* (which is especially required at the Master’s level).

At the same time, the mission’s formulation of the new study programme in the field of **Accounting and Auditing**, includes the statement, which does incorporate research pillar through provision of independent scientific research skills in line with the contribution to the society:

- AAB contributes to the **society** through the provision of quality and diversified programmes of higher education and applied science for the labor market in Kosovo, the region and beyond.
- The **Master** Program in **Accounting and Auditing** aims to build the advanced theoretical and professional knowledge in the field of accounting and auditing, to equip them with independent **scientific research** skills, to be competitive in the local, regional and international labor market, and to contribute to corporations and the business community through the development of problem-solving strategies and appropriate decision-making.

The programme has undergone the process of comparison with a number of universities, and by the opinion of ET, the detailed analysis is provided, and various types of courses are explained why they are introduced. At the same time, there is no written explanation of the internal market’s analysis. Indeed, the demand is obvious, and the online session reveals the



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needs of the labour market of Kosovo in this programme by all **external stakeholders**, who are prepared to provide and are also providing both the internship opportunities and jobs.

The positive opinion from the online session is made about the stakeholders of the AAB College who have brought a great contribution, and taken an active and beneficial part during the online session.

*First of all*, stakeholders shared the common view that there is an urgent need in sustainable, professional and consolidated reporting. The standards from ACCA and IFRS are becoming of key importance, and some commitments already exist (eg.: between Kosovo and Albania).

*Second*, there was also a reference to the statistics that there are about 25.000 businesses and only 577 certified accountants only, and there is a very clear need in this field. The calculated ration 43.3 indicates that 1 (one) Accountant needs to certify the financial reports of 43 enterprises. The additionally submitted documents also bring the additional evidence in favour of this programme.

*Third*, some of the stakeholders are prepared to participate in this programme in terms of sharing their professional practices and deliver the lectures sharing their experience. The invited top-management's representatives also mentioned that they have the students who have an internship or have few graduates from the AAB who are working in their companies.

In terms of formal policies and regulations, the ongoing study programmes rely on the provision of various regulations located on the AAB College's website publicly available to all on <https://aab-edu.net/per-aab/aktet-universitare/>:

1. Statute
2. Study Regulation- AAB
3. Regulation for organizing master studies
4. Regulation for promotion of academic staff
5. Regulation for internal communication
6. Regulation for students' transfer
7. Regulation for the regular calendar of annual activities
8. Regulation disciplinary proceedings
9. Regulation for travel expenses abroad
10. Working regulation about Architecture and Arts' center
11. Working regulation for the Centre of justice, criminology, and security studies
12. Working Regulation for Public Opinion Research Center
13. Working Regulation about Linguistics and Cultural Research Centre
14. Working regulation for the Centre of Research in sport
15. Working regulation for the Centre of Development and Economic Forecast
16. Regulation of Procedure of the Standing Committee for evaluation
17. Regulation of Procedure of the Permanent Commission for Habilitation





18. Regulation of Procedure of the Permanent Commission for Curricula
19. Regulation of Procedure of the Standing Committee for Students
20. Working regulation of the Senate
21. Regulation about publications
22. The regulation about the tutorial system
23. Regulation on the use of official vehicles
24. Manual proposals on working Master's thesis
25. Diploma paper guide-Master program
26. Dissertation Study Guide – Bachelor Programs
27. Manual and Regulation for academic misconduct
28. Guidelines for academic references and bibliography writing
29. Code of conduct
30. Regulation on the procedure and conditions for obtaining the diploma
31. Regulation for the operation of the archive
32. Regulation on the criteria for awarding scholarships to outstanding students
33. Regulation report on exam results
34. Work regulation of the Steering Council
35. Regulation- for procedures of initiating, drafting and signing cooperation agreements
36. Code of Ethics 2019
37. Student Code of Conduct
38. Regulation for publications
39. Code of Ethics for Scientific Research
40. AAB Development Plan

In pursuant to the standard 1.6, the ET make judgement about the available programmes and current regulations, and how these policies and regulations are reviewed in the light of changing circumstances. It has been probably many efforts to prepare these documents, but it is important that these regulations are “working” ones. By the opinion of the ET, some Regulations are recommended to update or adjust for the objectively achieved targets/indicators. Just small example is provided here (DP, page 32) – it is not clear what it is meant under the “publication number” (and then – thesis and /or Scientific journal?):

- Publication number of Thesis scientific journal: 2 (2018) 4 (by 2022) per year
- Number of scientific journals: 1 (2018) 1+2 online (by 2022)

It is not quite clear whether these indicators are designed for teachers or students? Is the first indicator for students, or for teachers? Or is the second indicator for member of the academic staff? Is it related to the local (not English-language) publications? The context of these indicators is not quite clear enough. At the same time, the SER refers towards *one publication* only.

Therefore, in terms of objectives and administration, it is recommended to introduce some clarifications, or adjustments and amendments to the Development plan. The 2018-2022 Development Plan also includes some key indicators with some preliminary time management schedule, and therefore, some re-check is recommended due to the recent processes of Covid-19, and some natural delays in plans. For instance, in 2018 there were no any PhD programmes, and by now, 2021 (Spring time) there are no any PhD programmes, and during 2022 there are



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3 programmes which are going to be launched. SWOT analysis refers to the lack of PhD programmes, but as far as this new Master programme is concerned, which is planning to be introduced in 2021, it is probably still a preliminary step to talk about PhDs (in the context of this particular programme), because the solid foundation should be prepared, including the rational planning, active introduction and check for Turnitin (in both languages - English and Albanian), English language programmes to be launched (if it is planned according to the Bologna PhD programmes) and many other details.

Regarding the ethical conduct *in research*, it should be noted that the Ethical Code refers only to the only following statement: “*when participating in research activities, not be involved in plagiarism, sell the work of others as theirs, or falsify the results, and respect the ethical principles for the protection of personal data and other established principles in other areas*”.

Regarding the use of anti-plagiarism tool implied in 1.5 standard, the Turnitin is still remaining under the certain questions. During the online meeting, two different opinions were provided: it was mentioned that Turnitin has two languages – English and Albanian, and the other session’s participants were not sure about the available Albanian language of Turnitin software used in Kosovo. The ET also received the documents with the agreement between AAB and Turnitin company, and the Guides for students, for teachers and the training material provided during the 2020’s session. It is good that there are attempts to improve the situation through the anti-plagiarism tool Turnitin, and it seems that situation is getting better. In addition, there is an additional explanation provided that “*the platform is language independent and can recognize all online materials published in Albanian Language and can identify the cases of plagiarism*”.

At the same time, the ET advises to test Turnitin in both languages and to see what the results are. It also seems that there are no written procedures (advisable) to additionally motivate the use of Turnitin. Procedures for thesis writing do not include any instructions linked to the use of the anti-plagiarism tool, and the Code of Ethics contains only one para which is not stimulating one. At the same time, the positive changes have been made, and one additional step to strengthen these measures can be done to ensure its normative nature.

In overall, the ET thinks that the main foundations for the new Master level’s programme is in place, including the student data management systems. There is a strong demand justified for this programme which is also supported by the stakeholders’ opinion.



One more important step should be taken into account – in terms of the degree of this programme. It is outlined that it is **MSc**, and not MA programme. In the field of economics, students can pursue either an **MA** in Economics **or an MSc**. Both programmes require commitment to the work and intense study, but the **focuses, and therefore, objectives** of these programmes are different; one is more discipline-based, and another one – is more scientific. This programme is a discipline-based because its curriculum is directly linked to the International Financial Reporting Standards (IFRS) with the accounting standards applied directly to businesses and the professionals working in various types of business oriented first of all, to the labour market of Kosovo. This opinion is formulated based on the stakeholders’ opinion and the curriculum of this programme provided (its 1<sup>st</sup> and 2<sup>nd</sup> year).

At the same time, AAB’s management provided the comments, and the ET found them reasonable to agree. These reasons are listed:

- MSc in Accounting and Auditing and its comparability with the European countries;
- The programme aims towards students who want to achieve the advanced knowledge and to develop and apply original ideas in the context of scientific research and problem-solving skills in a broader context relating to their field.
- Students will manage complex information and draw conclusions and judgments based on empirical data. An important part of the study program is the course of Scientific Research Methodology.

#### Mission, objectives and administration

<i>Standard</i>	<b>Compliance</b>	
	<b>Yes</b>	<b>No</b>
<i>Standard 1.1.</i> The study programme mission is in compliance with the overall mission statement of the institution	X	
<i>Standard 1.2.</i> Relevant academic and professional advice is considered when defining the intended learning outcomes which are consistent with the National Qualifications Framework and the Framework for Qualifications of the European Higher Education Area	X	
<i>Standard 1.3.</i> The study programme has a well-defined overarching didactic and research concept.	X (0.5)	
<i>Standard 1.4.</i> There are formal policies, guidelines and regulations dealing with recurring procedural or academic issues. These are made publicly available to all staff and students	X	



<i>Standard 1.5. All staff and students comply with the internal regulations relating to ethical conduct in research, teaching, assessment in all academic and administrative activities</i>	X (0.5)	
<i>Standard 1.6. All policies, regulations, terms of references and statements of responsibility relating to the management and delivery of the programme are reviewed at least once every two years and amended as required in the light of changing circumstances</i>	X	

**Comments:** the number 0.5 means compliance level of this particular standard which is met only partially (Comment: the same principle is applied for all other standards). There are 5 points out of 6 which provides 83.3 %.

**Compliance level: Substantially compliant**

**ET recommendations:**

- 1. Embrace the research-related pillar more clearly in the mission of the Faculty;*
- 2. Include the consideration of anti-plagiarism tool as the required procedure (with the introduction of the written instructions how to use it); and additional anti-plagiarism measures with the motivation mechanisms for both students (especially, at the new Master level's programme), and professors;*
- 3. Review the goals and indicators in the related Programme documents/regulations (example is provided - in its Development Plan, page 32 and adjust indicators where needed*

**2.2. Quality management**

Regarding Quality management process, the Faculty of Economics has a quality assurance coordinator (there are 14 coordinators in total) who deals with many study programmes, meetings of academic staff, a review of syllabuses) who closely cooperates with the central Quality Assurance Office of AAB College with the experienced person in charge of it. According to the SER, there are the following documents which define the criteria for evaluation and reviewing process of programme:

- (1) the Regulation on Quality Assurance,
- (2) the Quality Assurance Guideline,
- (3) the Strategic Development Plan of AAB College



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Despite there is an allocated and detailed list of all regulations (outlined in the previous chapter, p. 8 of this Report), the search of the 1<sup>st</sup> and 2<sup>nd</sup> documents on the website AAB was not successful for the ET. The search is also undertaken on the following source: <https://aab-edu.net/en/about-aab/the-central-quality-assurance-office/>. At the same time, both documents are submitted to the ET together with the comments to the First draft of this report – the QA Guidelines and REGULATION for Quality Assurance at AAB University.

The SER refers to the fact that the management of AAB College has introduced a number of other mechanisms integrated in the normal planning processes aimed at evaluating and improving the quality of study programmes, but does not specifically list them. The ET thinks that the description of these mechanisms has been included in the above-mentioned documents (but the access to these documents is to be still provided – just to check the availability and its structure).

From the online session, it is observed that the staff participate in self-evaluations and cooperate with reporting, but in terms of improvement process – some more efforts should be done to get academic staff to be motivated, for instance, about the feedback in development of questionnaire for available programmes (including the new one). One of the examples are that Professor who delivers the Research methods course could be invited to cooperate to improve the process of the survey at the institutional and/or programme levels.

As far as the quality management for the newly introduced programme of Master level, the clarifying comments have been received that the new programme will be run in the physical classes, and not on the online mode.

Still, in the case of the pandemic situation is repeated, it would be the need to move the programme online, therefore, it is still to be taken into account that this (the Statute includes the full-time and part-time studies, but do not mentions anything about the online delivery). Therefore, the necessary adjustments have to be made to (1) the related QA documents that regulate the online delivery courses to ensure its quality, (2) more attention should be paid to the specific preparation of the members of academic staff, - didactic and interactive methods with more trainings for the academic staff. In addition, (3) the range of technical requirements for the online courses for students to ensure their quality of learning. Thus, the analysis dedicated to the technical requirements' provision should be taken into account – with computers and internet connections up to the software and other alternative devices.



In addition to the SER, the ET has also asked the additional information on the surveys for data collection at the Faculty of Economics of AAB College, and it was provided with the following information:

- The students' evaluation of the processes of Teaching & learning is conducted once per semester
- Administration and support services evaluated from students – once per semester
- Surveys with the industry/employers – once per year
- Surveys with the graduates – once per year

During the online discussion, the participants of the online session shared the view that the Standardised Questionnaire will be used for the new programme. Initially the questionnaire has not been pre-tested (on the small sample of respondents to ensure that it works all right), and therefore the content of the questionnaire has been asked to be provided as an additional documentation. The representatives of the QA made the few comments regarding the survey during the online session/meeting with the ET:

- The questionnaires available in the physical format is different from online format;

First of all, there are the ET comments about 4 types of submitted Questionnaires on the graduates, employers, students and students during the online teaching. The results have showed that there are some differences found between the information in those types of Questionnaire dedicated to students:

- Questionnaire that has been used in the physical form contains 19 questions;
- Digital questionnaire which has been used during 2020 contains 29 questions (more questions compared to its physical form);
- Digital form includes several different purposes in one, which is usually not recommended to do. For instance, it is not quite clear why and how the students have to evaluate the physical conditions of facilities while they are sitting online from home;
- Questions listed from 8 - 16 cannot be answered. As an example (N 8): “How do you assess the library environment in your campus?” provides the following options only: Strongly disagree/disagree and so on;
- All following questions have the same structure: How do you assess...? and the same answers: Strongly disagree...etc.;

Second, just observing this process, the ET thinks that probably some reporting and development of the survey process, still requires more attention and involvement of others into



the improvement of QA process. All aspects of the future programme are recommended to consider just to be sure that the process is organised in the right direction.

*Third*, it is understood that these developed forms of Questionnaire available online, and their goals is to get the feedback and the awareness about the *overall satisfaction of students*. *At the same time*, the SER provides the following answers (SER, pages 21-22):

■ Very satisfied   ■ Satisfied   ■ Moderately satisfied   ■ Dissatisfied   ■ Very dissatisfied

Whereas the additionally submitted Questionnaires have different answers (Annex 3, “Survey Templates”):

1 – Strongly disagree 2 – Disagree 3 - Neutral 4 - Agree 5 – Fully agree

Therefore, there is a principal difference between the satisfaction of process (and therefore, the fulfilment of expectations and needs) and agreement with one or the other statement (the formal act of approving or accepting something). The comments have mentioned that some mistakes can be the results of incorrect translation.

*Fourth*, the summary of the ongoing process of survey’s results entitled in the SER as “*Students feedback concerning online learning*” demonstrates the similar picture everywhere:

- (a) with the same percentage (with the deviation of one to few percentages only);
- (b) more than 93 percentage of students are satisfied (very satisfied, satisfied and modestly satisfied), which is very a high percentage of satisfaction (whereas the general common trend everywhere, that there was rather dissatisfaction than satisfaction). If these questionnaires (that have been submitted to the ET) have been used, it means that students simply could not answer appropriately to the questions due to the reasons above mentioned, or it should be some errors.

During the online session, there were some general comments of teachers, that students were not quite happy with the online mode of lectures’ delivery whereas the provided statistics’ results show vice versa situation.

During the online session, it was also mentioned that the QA office is not able to assess the research activities. The ET would like to notice that the QA cannot be dealing with the



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assessment of quality of research itself, but it has to provide the foundations to enable this process and written procedures to be motivational and successful for the teaching staff.

The office is involved only in teaching and learning, and not in the *institutional activities, and internationalisation. It was also noticed that QA activities are effective, and they are necessary, not because the Agency require accreditation, but because it is the internal commitment of College to do it.*

There is a recommendation to check not only the Questionnaire, but the whole process of a survey with

- (a) a set of questions;
- (b) the process of collecting, aggregating, and analysing the responses based on the listed questions prepared.

There is a range of activities that are listed under the QA's tasks including (which are checked)

- ✓ standardization and harmonization of curricula / syllabi
- ✓ monitoring the implementation of syllabuses;
- ✓ monitoring the online platform – respectively monitoring the work of the academic staff regarding the publication of electronic materials on the online platforms;
- ✓ *conducting questionnaires with students about the teaching process and administrative services after the end of each semester;*
- ✓ *conducting questionnaires with the academic staff once a year;*
- ✓ *conducting questionnaires with industry and employers once a year;*
- ✓ *conducting questionnaires with graduates once a year;*
- ✓ *conducting evaluations of students' practical work once a year;*
- ✓ organizing ad hoc meetings with students (focus groups) to address their requests and needs;
- ✓ drafting reports on the basis of the data generated from the above questionnaires;
- ✓ drafting semester reports after the end of the semester;
- ✓ trainings for colleagues in the field of curriculum, teaching methodology, etc;
- ✓ monitoring student success reports;
- ✓ conducting internal evaluation for accreditation purposes (if applicable);
- ✓ participate in weekly meetings with academic staff organized by the Dean;
- ✓ other works which arise from the created circumstances or from the requirements of the management of the college.

As far as the standard 2.8 is concerned, QA mechanism at the institutional level is available with the experienced person in charge of QA, and the ET observed from the online session that the person in charge of QA procedures has a leading role in the AAB College instructing also all other programmes, which is a positive sign.





The ET makes judgement about the **2.6 and 2.7 standards** on the information provided, it can be partially judged based on other documents and processes, but it is not yet available for the new programme, because the new programme is in the process of its launch. Regarding the standard 2.9 the ET cannot make judgement, and the new programme can provide the information about the 2.9 only in the future.

### Quality Management

<i>Standard</i>	<b>Compliance</b>	
	<b>Yes</b>	<b>No</b>
<i>Standard 2.1. All staff participate in self-evaluations and cooperate with reporting and improvement process in their sphere of activity</i>	X (0.5)	
<i>Standard 2.2. Evaluation processes and planning for improvement are integrated into normal planning process</i>	X	
<i>Standard 2.3. QA processes deal with all aspects of program planning and delivery including services and resources provided by other parts of the institutions</i>	X	
<i>Standard 2.4. Quality evaluations provide an overview of quality issues for the overall program as well as of different component within it, the evaluations consider inputs, processes and outputs, with particular attention given to learning outcomes for students</i>	X	
<i>Standard 2.5. QA processes ensure both that required standards are met and that there is continuing improvement in performance</i>	X	
<i>Standard 2.6. Survey data is being collected from students, graduates and employers; the results of these evaluations are made publicly available</i>	X (0.5)	
<i>Standard 2.7 Results of the internal QA system are taken into account for further development of the study program. This includes evaluation results, investigation of the student's workload, academic success and employment of graduates</i>	X (0.5)	
<i>Standard 2.8 The institution ensures that reports on the overall quality of the program are prepared periodically for consideration within the institution indicating its strengths and weaknesses</i>	X	
<i>Standard 2.9 The QA arrangements for the program are themselves regularly evaluated and improved.</i>	N/A	

N/A – is not applicable. There are 6.5 out of 8 standards (one is not applicable yet) which can be assessed at the programme level (since the programme is going to be launched only) with the correspondence of 81%.

**Compliance level: Substantially compliant**



### **ET recommendations:**

1. *Motivate the staff to cooperate in Quality management processes (e.g.: Professor who delivers the Research methods course could be invited to cooperate to improve the process of the survey and development of the related Questionnaire at the institutional and/or programme levels);*
2. *Re-consider the content of the Questionnaire which are going to be used for the students of the new programme under the critical angle;*
3. *Before the evaluation carried out by the central Office for Quality Assurance in cooperation with the coordinator of the Faculty, it is recommended, first of all, to pre-test the Questionnaires for a small sample of students;*
4. *Check the whole process of a survey with both a set of questions and the process of collecting, aggregating, and analyzing the responses based on the listed questions prepared.*

### **2.3. Academic staff**

The academic staff of the Faculty of Economics has 38 members employed on a full-time basis. There are in total 56 members, where 33 members of academic staff are with PhD degrees. Therefore, about 68% of the academic staff of the Faculty are full time employees, and can potentially be employed for the new opening *Accounting and Auditing study programme* at the Master level.

There are CVs of all 56 members of the academic staff which have been submitted in one file, with the names and all details of the academic staff, including their employment, teaching history and the list of publications. The additional regulation has been requested with the Regulation on Systematisation of jobs, which has been provided (in the Albanian language). The Regulation of the Jobs systematisation consists of 26 pages entitled as: *Regullore per organizimin dhe sistematizimin e vendeve te punes.*

This Regulation is not available in the website, but the SER includes it among the main documents for this chapter. It is therefore assumed from the content and context itself that there are the conditions of employment with the regulations which are included there. In addition, SER refers to the fact that the conditions are provided in the description of their contracts, which is also clear.

There are no references that the results of the evaluation (listed in 2.2. Quality Management) made publicly available.



According to the tasks of academic staff, the staff is required to conduct work related to the teaching process, research, engagement with students and engagement in the community (Standard 3.7) again, according to the Regulation on Systematization of Jobs of the AAB College. It seems that the standard 3.9 can be understood in different ways – by the ET opinion, it is about the strategies developed (both in documents and in practices) that lead not only to QA but to the quality enhancement process. In general, the quality enhancement is the next, and more profound stage in a process that began with quality assurance, and after quality assurance processes is in place, both in the set of the regulated documents and in the processes.

The SER explains the standard 3.9 from different perspectives, - the organization of additional training for academic staff who have not had a very positive evaluation from students or management. At the same time, the SER lists these trainings, but it does not refer to any dates and for how many members of academic staff these training have been provided.

The explanation for this standard is rather related for Standard 3.6 (and not 3.9): *Opportunities are provided for additional professional development of teaching staff, with special assistance given to any who are facing difficulties.*

During the online session, there was the question related to the online teaching, and how the online teaching was functioning in AAB College. The answer has been provided that AAB was one of the colleges that introduced its own system of online teaching on the 27th of March, 2020. This online system is entitled »Online teaching«.

The SER also makes references for some training, which are certainly beneficial for the members of the staff, like »Transitioning Effectively to Online Teaching«, as well as on the system Turnitin. In total, during the last year (2020-20201) the key trainings have been outlined:

- Re-Thinking Student Assessment in Online Learning
- WEBINAR Transitioning Effectively to Online Teaching - AAB College
- “Writing a scientific paper”
- Using TURNITIN platform to ensure originality of papers
- Using electronic platform for online assessment (2 trainings)
- Using the Guideline for drafting the questions in online exams

The positive comments have been received: *„We had e-system where we provided material, it made us easy to come up online...After we had a training with one international expert – online*



*teaching Strategy of teaching online, regarding types of teaching, and how to provide a transition...“.*

On the other hand, there was only one webinar on the transition to online teaching. There is a clear needs and demand (according to the online sessions as well), for the range of trainings online - from the didactic interactive methods and online teaching up to the innovative teaching methods. In addition to the fact, if the programme is planned to be online regime, the teachers should go through the training on the teaching didactics methods in digital format and in the platforms which will be selected or on the platform which is used already (e-system).

At the same time, there are many issues that are arising (to be discussed), which are related to the academic staff but are not specifically regulated by standards for this area, and some of them are:

How to keep students’ attention, how to keep students activated?

Turnitin –are there any specific regulation or written instructions after purchasing Turnitin platform – and how is it going to be used by the academic staff for the Master programme? It seems that the students are going to be study on the full-time basis while also working (because they study online)? If yes, what is the schedule going to be (8 of working hours – meaning the evening time? (plus 2 hours or the weekends?)

#### Academic staff

<i>Standard</i>	<b>Compliance</b>	
	<b>Yes</b>	<b>No</b>
Standard 3.1. Candidates for employment are provided with full position descriptions and conditions of employment. To be presented in tabular form data about full time (FT) and part time (PT) academic/ artistic staff, such as: name, qualification, academic title, duration of official (valid) contract, workload for teaching, exams, consulting, administrative activities, research, etc. for the study program under evaluation.	X	
Standard 3.2. The teaching staff must comply with the legal requirements concerning the occupation of teaching positions included in the Administrative instruction on Accreditation.	X	
Standard 3.3. Academic staff do not cover, within an academic year, more than two teaching positions (one full-time, one part-time), regardless of the educational institution where they carry out their activity	X	
Standard 3.4. At least 50% of the academic staff in the study program are full time employees, and account for at least 50% of the classes of the study	X	



program.		
Standard 3.5. For each student group (defined by the statute of the institution) and for every 60 ECTS credits in the study program, the institution has employed at least one full time staff with PhD title or equivalent title in the case of artistic/applied science institutions.	X	
Standard 3.6. Opportunities are provided for additional professional development of teaching staff, with special assistance given to any who are facing difficulties.	X	
Standard 3.7. The responsibilities of all teaching staff, especially full-time, include the engagement in the academic community, availability for consultations with students and community service.	X	
Standard 3.8. Academic staff evaluation is conducted regularly at least through self-evaluation, students, peer and superiors' evaluations, and occur on a formal basis at least once each year. The results of the evaluation are made publicly available.	X (0.5)	
Standard 3.9. Strategies for quality enhancement include improving the teaching strategies and quality of learning materials.		X
Standard 3.10. Teachers retired at age limit or for other reasons lose the status of full-time teachers and are considered part-time teachers.	X	

Out of 10 points, there are 8.5 points collected corresponding to substantially compliant criteria.

**Compliance level: Substantially compliant**

**ET recommendations:**

1. *The online courses require the additional training of the academic staff on both digital teaching and didactics;*
2. *The written instructions should be prepared how to use Turnitin Plagiarism tool;*
3. *Master level course requires also additional hours for the individual research activities for preparing the Thesis;*

**2.4. Educational process content**

The description of the new Accounting and Auditing study programme's details has been provided to the ET in addition to SER with the Admission's details (in the brief overview of the institution and programme (1.2.)). The distribution of subjects required for the study programme is 50% professional subjects, 25% subjects which are closely related to the



Accounting and Auditing profile, and 25% elective subjects. There are 15 subjects listed during both years of study programme:

1. Corporate Report – Compulsory (6 ECTS)
2. Financial Reporting – Compulsory (8 ECTS);
3. Performance Management – Compulsory (8 ECTS);
4. International Accounting Standards IAS – Mandatory (8 ECTS);
5. Research Methodology – Compulsory (8 ECTS);
6. Financial Management - Compulsory (8 ECTS);
7. Theory of accounting and auditing - Compulsory (8 ECTS);
8. Audit and Assurance– Compulsory (8 ECTS);
9. Ethics in Accounting and Auditing - Compulsory (8 ECTS);
10. International Standards on Auding ISA – Mandatory (8 ECTS)
11. *IFRS International Financial Reporting Standards – optional (6 ECTS);*
12. *Advanced Accounting – Elective (6 ECTS);*
13. *Governance, Risk and Ethics (Optional) - 6 ECTS;*
14. *Laws and Advanced Taxes – Elective (6 ECTS);*
15. *Advanced Performance Management – Optional (6 ECTS);*

The distribution of hours for 6 and 8 ECTS is satisfactory and it is provided in details. Interdisciplinary aspects are however, not considered. It is understood that Compulsory and Mandatory are the same thing, the same as the Optional and Elective (it is not clear why they are used here under the different names). The Syllabi (the subject programme modules) in terms of ECTS division is:

- Compulsory:  $8 \times 9 + 6 = 72$  ECTS + 6 ECTS = 78 ECTS
- Elective:  $6 \times 5 = 30$  ECTS
- In Total= 108 ECTS

Therefore, it will be great if the rest of 12 ECTS distribution, and how the interdisciplinary aspects have been considered.

The additional documents provide the following information (with some incorporated mistake): it is written that the duration of the study program is 2 years (and in terms of 2 years - 120 ECTS), 4 semesters (each semester has 60 ECTS) – which means that it is 240 ECTS (it has been mentioned in the comments that it is a mistake (it should be 120 ECTS)).



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The Faculty of Economics provides the names of the companies with the signed cooperation agreements, and other aspects are also well-explained. From the additionally requested documents, it is understood that the study programme is provided on the online mode, but on the full-time basis, with the use of the E-Service portal.

There are several points that have been clarified:

1. It has not been mentioned in the text of the SER that the programme is going to be delivered online for 2 years versus the new explanation that the programme is not planned to be delivered in the online's format.
2. The ET advises that the members of academic staff just in case have to be prepared for the digital and interactive online courses (in the case of the repeated COVID-19/or any other reasons;
3. The article 67 of the Statute includes the division for the full-time and part-time basis programmes, but there are no references for the various modes of studies. It is recommended to include it.
4. The programme is intended for the Master of Sciences (MSc) and not for MA.
5. The students will be selected from those, who completed an undergraduate degree (BA degree) in the field of Economics, Faculty of Economics, or from BSc/both
6. According to the submitted documents, the duration of the study program is 2 years (120 ECTS)

Stakeholders and other groups have mentioned, that the analysis being provided that currently in Kosovo there are over 25.000 enterprises which need to prepare financial reports according to IFRS standards, whereas there are only 577 certified Accountants - 1 (one). It means that one accountant needs to certify the financial reports of 43 enterprises, and a certified Accountant can certify the financial reports of only 3 enterprises. It is therefore, a strong market need based on the market demand of Kosovo. The professional stakeholders also mentioned, that the weakest point could be the professional literature, - this would be the issue; therefore, sufficient technical books on accounting. The attention should be paid to the translation of IFRS; and invite teachers who work in this industry. Additional comments were provided to this Report that the National Council for Financial Reporting has translated the international standards into Albanian Language (<https://mf.rks-gov.net/desk/inc/media/0095870D-E242-4023-8C4C-33AF189441E0.pdf>).

The wishes that stakeholders shared are that beside international, they have to have the accounting industry where standards are applied. Those who will be involved for teaching are



to be sure that both theoretical and practical knowledge for so-called “certified accountants”. Practical work should be interrelated to theory; in future. They should regulate financial reporting. The advice from the Stakeholders have been provided to hire the professionals to this programme to share the knowledge should be a complementary issue, and one of the stakeholders mentioned that there are opportunities for him to be involved into teaching and sharing his experience (which also means that the practical aspects have already been taken care of).

From the online discussions, it is understood that the Internships are organised through the deans’ office mainly. The SER makes reference to the career centre.

The disciplines within the curriculum are provided in a logical flow and meet the definition and precise determination of the general and specific competencies, as well as the compatibility with the study programs and curricula delivered in the EHEA. Formally, the learning outcomes are provided for the study programme under evaluation.

<i>Standard</i>	<b>Compliance</b>	
	<b>Yes</b>	<b>No</b>
<i>Standard 4.1.</i> The study programme is modelled on qualification objectives. These include subject-related and interdisciplinary aspects as well as the acquisition of disciplinary, methodological and generic skills and competencies. The aspects refer especially to academic or artistic competencies, the capability of taking up adequate employment, contributing to the civil society and of developing the students’ personality	X	
<i>Standard 4.2.</i> The study programme complies with the National Qualifications Framework and the Framework for Qualifications of the EHEA. The individual components of the programme are combined in a way to best achieve the specified qualification objectives and provide for adequate forms of teaching and learning.	X	
<i>Standard 4.3.</i> The disciplines within the curriculum are provided in a logical flow and meet the definition and precise determination of the general and specific competencies, as well as the compatibility with the study programs and curricula delivered in the EHEA. To be listed at least 7 learning outcomes for the study program under evaluation.	X	
<i>Standard 4.4.</i> The disciplines within the curriculum have analytical syllabuses which comprise at least the following: the discipline’s objectives, the basic thematic content, learning outcomes, the distribution of classes, seminars and applicative activities, students’ assessment system, the minimal bibliography, etc. The full course description/syllabuses of each	X	





subject/module should be attached only in electronic form to the self-assessment report for the study programme under evaluation		
<i>Standard 4.5. If the language of instruction is other than Albanian, actions are taken to ensure that language skills of both students and academic staff are adequate for instruction in that language when students begin their studies. This may be done through language training prior to the commencement of the program.</i>	Not related N/R	
<i>Standard 4.6. The student-teacher relationship is a partnership in which each assumes the responsibility of teaching the learning outcomes. Learning outcomes are explained and discussed with students from the perspective of their relevance to the students' development.</i>	X	
<i>Standard 4.7 Teaching strategies are fit for the different types of learning outcomes programs are intended to develop. Strategies of teaching and assessment set out in program and course specifications are followed with flexibility to meet the needs of different groups of students.</i>	X (0.5)	
<i>Standard 4.8. Student assessment mechanisms are conducted fairly and objectively, are appropriate for the different forms of learning sought and are clearly communicated to students at the beginning of courses.</i>	N/A	
<i>Standard 4.9. Appropriate, valid and reliable mechanisms are used for verifying standards of student achievement. The standard of work required for different grades is consistent over time, comparable in courses offered within a program, and in comparison, with other study programs at highly regarded institutions.</i>	X	
<i>Standard 4.10. Policies and procedures include actions to be taken in to dealing with situations where standards of student achievement are inadequate or inconsistently assessed.</i>	X	
<i>Standard 4.11. If the study program includes practice stages, the intended student learning outcomes are clearly specified and effective processes are followed to ensure that those learning outcomes and the strategies to develop that learning are understood by students. The practice stages are allocated ETCS credits and the work of the students at the practical training organisations is monitored through activity reports; students during practice stages have assigned tutors among the academic staff in the study program.</i>	X (0.5)	
<i>Standard 4.12. In order to facilitate the practice stages, the higher education institution signs cooperation agreements, contracts or other documents with institutions/organisations/practical training units.</i>	X	

N/A – not applicable; N/R – not related; 4.8. and 4.5 are not applicable/ not related therefore only 10 standards are taken into account. There are 9 out of 10 points considered which corresponds to 90% of these areas.



## **Compliance level: Substantially compliant**

### **ET recommendations:**

1. *Think in advance about the main challenge which is related to the insufficient literature in Albanian language and its translation; consider the interdisciplinary aspects to be introduced to the programme;*

### **2.5. Students**

The SER says that the criteria for admission of new students are set in the Statute of the AAB College which are based on the legal regulations established by the MEST and KAA. SER does refer to the process of admission at the level VII of the NQF, for Bachelor graduates (min 180 ECTS), and go through diploma nostrification (if student studied abroad) and other details. At the same time, the additional information refers that if the number of advertised study places is not met, then students shall be selected based on their average grade, at least, at 8.0 average grade. If the number of advertised study places is exceeded, then students shall undertake an examination test drafted by an independent commission of the Faculty.

For this study programme on Accounting and Auditing 150 students are planned to be enrolled. With 13 professors engaged only in this study program, the ratio is 11.53, respectively 12 students per 1 professor.

The application can be filed in AAB College or “*even through the online form*”, but SER does not make any reference about the mode of delivery of the new programme of Accounting and Auditing, but clarifications refer that it is going to be in on-class format. During online discussions the academic staff and management did not mention this fact, and after the ET requested the additional information, it appears that the Master level of this new programme will be delivered in the class format during 2 years.

The Statute (available on the website) includes the information on the admission of students – in its article 66 (so-called “section” – in the Statute translated in English) and article 67 also mentions that there are only two modes: full-time and part-time basis programmes. The Statute does not make the references for the online, digital or blended modes of studies which may appear, and it is recommended to think about its inclusion).



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The Statute contains the Article 73 on the students' rights and obligations as well as 78 Article – with the rights to form the students' council of academic unit and parliament.

In addition to the information provided in SER, there is an Article 98 of the Statute which allows students to move from one HEI to the other one (5.10). SER also provides more information about the additional 2 hours consultations per week, when teachers allocate their time for the counselling meetings with students, including the through electronic platforms.

All students enrolled in the study programme possess an equivalent document of study with the formally prepared admission requirements prepared for all students. The fee for the study programme is defined (1.200.00 EUR per year). A range of scholarships are provided to students according to the supplied information:

- 20% scholarship for each academic year for all students who have excellent average of studies in undergraduate studies;
- 10% scholarship for each academic year for the students with social assistance;
- 10% scholarship for each academic year for students from the families which were victims of war;
- 10% scholarship for each academic year for students with disabilities sustained during the war;
- 30% scholarship for each academic year for students with disabilities;
- 10% scholarship for each academic year for students who are within the same household;
- 10% scholarship for students residing outside of Kosovo, the Presevo Valley, Ulcinj, etc.
- 10% scholarship for war veterans.
- 15% scholarship for students who have attended their BA studies at AAB College.

However, this information is not provided in the SER and it is not available on the webpage of the AAB College for other programmes. The ET also understands this information on scholarship as a percentage of discount to the student's tuition fees which is provided for different categories of students - with excellent grades and the different social groups of students, including those with disabilities.

SER also provides the information on 5.3 that the study groups are dimensioned to ensure their interactive teaching and learning process. SER makes the reference that it depends on the number of admitted students, and the groups must be divided in accordance with the provisions of the statute (no more than 60 students in lectures) and no more than 30 students for practical exercises. But the SER does not refer to the fact how these conditions will be changed if there



is online mode of teaching and learning? SER does not refer to this fact, but the comments explain that it should be the normal classes running out.

Pursuant to the SER regarding the number of students, there are the following number provided:

- **MA in Marketing and Business Management / 128 students (2020-2021)**
- MA in Management and Informatics / **70 students (2020-2021)**
- **MSc in Banking and Finance / 59 students (2020-2021)**

At the same time, the information (the Appendix 3) which has been submitted to the ET in addition to the documents, also contains the number of students. According to this information, there were ongoing programmes for:

- **Ma Marketing and Business Management – with 128 students**
- Ba Management and Informatics – with 191 students
- Ba Marketing and Business Administration – with 391 students
- **Bsc Bank Finance Accounting – with 236 students**

The explanation is provided that this programmes will be at the level of MS. Effective procedures are being used to ensure that work submitted by students is original (5.8) is still under the question, despite the measures are undertaken. Regarding 5.9 and 5.10 standards it is not clear how the new programme which is going to be run online, will correspond to the requirements that are usually set up for the class-room teaching.

Other requirements for the students are explained in the satisfactory manner, and the only recommendations is how students online would be treated and whether any special requirements for the to be introduced. Plagiarism tool is in place now, and there are only written instructions that are going to be provided for the students – how to use the Turnitin programme.

### Students

<i>Standard</i>	<b>Compliance</b>	
	<b>Yes</b>	<b>No</b>
Standard 5.1. There is a clear and formally adopted admission procedure at institutional level that the study program respects when organising students' recruitment. Admission requirements are consistently and fairly applied for all students.	X	
Standard 5.2. All students enrolled in the study program possess a high school graduation diploma or other equivalent document of study, according to MEST requirements.	X	



Standard 5.3. The study groups are dimensioned so as to ensure an effective and interactive teaching and learning process.	X (0.5)	
Standard 5.4. Feedback to students on their performance and results of assessments is given promptly and accompanied by mechanisms for assistance if needed.	X	
Standard 5.5. The results obtained by the students throughout the study cycles are certified by the academic record.	X	
Standard 5.6. Flexible treatment of students in special situations is ensured with respect to deadlines and formal requirements in the program and to all examinations.	X (0.5)	
Standard 5.7. Records of student completion rates are kept for all courses and for the program as a whole and included among quality indicators.	X	
Standard 5.8. Effective procedures are being used to ensure that work submitted by students is original.	X (0.5)	
Standard 5.9. Students' rights and obligations are made publicly available, promoted to all those concerned and enforced equitably; these will include the right to academic appeals.	X	
Standard 5.10. The students' transfer between higher education institutions, faculties and study programs is clearly regulated in formal internal documents.	X	
Standard 5.11. Academic staff is available at sufficient scheduled times for consultation and advice to students. Adequate tutorial assistance is provided to ensure understanding and ability to apply learning.	X	

There are 9.5 points out of 11 related points which is 86 %

### Compliance level: Substantially compliant

#### ET recommendations:

1. *Effective procedures with motivation are recommended to be used to ensure that work submitted by students is original.*
2. *Include the analysis of some specific technical conditions (in the case of online delivery/restoration of COVID-19)*
3. *List of possible scholarships are recommended to place on website*

### 1.6 Research

The new programme of Accounting and Auditing “*aims to build the advanced theoretical and professional knowledge in the field of accounting and auditing, to equip them with independent*



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*scientific research skills...*”, does define the research objective and it is also reflected in the research development plan of the institution.

The ET can see that the strategic objective of the Development Plan of the AAB College is directed to support research projects of staff and students and to improve working conditions for educational and research services. The SER include the statement that each member of the academic staff is obliged to produce at least *one scientific (1) paper* within the academic year and to engage in other cooperation projects which aim to increase the quality of teaching.

The positive component of is that AAB College has also introduced the International Scientific Journal entitled ‘Thesis’, with the anonymous double blind peer review process. The AAB College also has the Journal “Thesis” for scientific publications with its International Standard Serial Number (ISSN). The ET has undertaken the few attempts to see the publications in the Thesis Journal (<https://thesisjournal.net/>), but the page shows that it cannot be reached.

Due to the unclear policy in terms of publications, the ET has some doubts about the awareness of the members of academic staff of the new programme in Accounting and Auditing– whether they are informed what would be the norms, how many hours of teaching and research loads they are going to have. Clarification has been received that study programmes within Faculties at AAB College need to be drafted, approved and reviewed through the Scientific Teaching Councils within the Faculties. All changes/amendment/additions are approved by the Scientific Teaching Council of the Faculty where all members of the staff of the Faculty of Economics participate. The comments are provided that all members of staff will be informed about the new programme and once the study programme is accredited by KAA, arrangements will be introduced regarding their teaching loads and other obligations.

Based on the internal procedures and regulations that apply at the College level, according to the SER, development of research at AAB are divided into 4 different categories:

- (a) Thematic research work of the departments;
- (b) Research work developed by Research Centers;
- (c) Individual research work of academic staff (with provision of grants);
- (d) Scientific publications

In addition to SER some additional and satisfactory information has been provided to the ET, which also included the List of scientific papers produced by the academic staff of the Faculty



of Economics and well as the List of conferences of the Faculty of Economics academic staff per each member of the academic staff. The other positive trend is that the Faculty of Economics also introduced the international scientific conferences in 2017 and 2018 related to Economic Sustainability of the Balkan Countries and Integration Challenges. Students are involved in these conferences, and the list of topics are provided as well.

According to SER, the academic staff at the Faculty of Economics include their publications in the syllabi. It is also understood that there was a specific project that developed the academic staff qualifications in terms of publications and the syllabus should incorporate the list of publications. The ET checked the syllabi of all courses, which include all elements – from the logo of institution up to the learning outcomes. Regarding the publications on the same topics as their teaching activity, some members of academic staff do include their publications in their Syllabus (e.g. Financial Management, and Financial Reporting), but the others - do not include. Thus, the preliminary conclusions can be made that they either do not have these publications, or they specialise on other subjects of teaching, or they have simply forgotten to reflect it in their syllabi.

The faculty has organized several roundtables with external and local experts, various symposia, workshops and 7-10 professional trainings in each academic year, while more than 30 staff members have participated in regional or international scientific conferences. Thus, it is considered as a constructive foundation and the goodwill of the Faculty for the future research discussions, including the new course.

<i>Standard</i>	<b>Compliance</b>	
	<b>Yes</b>	<b>No</b>
<i>Standard 6.1.</i> The study program has defined scientific/applied research objectives (on its own or as part of a research centre or interdisciplinary program), which are also reflected in the research development plan of the institution; sufficient financial, logistic and human resources are allocated for achieving the proposed research objectives.	X (0.5)	
Standard 6.2. Expectations for teaching staff involvement in research and scholarly activities are clearly specified, and performance in relation to these expectations is considered in staff evaluation and promotion criteria.	X	
Standard 6.3. Clear policies are established for defining what is recognized as research, consistent with international standards and established norms in the field of study of the program.		X



Standard 6.4. The academic staff has a proven track record of research results on the same topics as their teaching activity.	X (0.5)	
Standard 6.5. The academic and research staff publish their work in speciality magazines or publishing houses, scientific/applied/artistic products are presented at conferences, sessions, symposiums, seminars etc. and contracts, expertise, consultancy, conventions, etc. are provided to partners inside the country and/or abroad.	X	
Standard 6.6. Research is validated through: scientific and applied research publications, artistic products, technological transfer through consultancy centres, scientific parks and other structures for validation.	X	
Standard 6.7. Each academic staff member and researcher has produced at least an average of one scientific/applied research publication or artistic outcome/product per year for the past three years.	X	
Standard 6.8. Academic and research staff publish under the name of the institution in Kosovo they are affiliated to as full-time staff.	X	
Standard 6.9. Policies are established for ownership of intellectual property and clear procedures set out for commercialization of ideas developed by staff and students.	X (0.5)	
Standard 6.10. Students are engaged in research projects and other activities	X	

There are 7.5 points collected out of 10 available points which corresponds to the substantially compliant area

**Compliance level: Substantially compliant**

**ET recommendations:**

1. *Include the written instruction/or as an additional chapter in the related Regulation on the specifics of working online (in the case pandemic is repeated), including research organisation*
2. *Check the research targets and adjust them in the Regulations and other documents;*

**1.7 Infrastructure and resources**

College AAB has submitted its video entitled “Introduction to our campus/Economy, Business & Marketing Premises”. There are excellent conditions for students with a modern infrastructure located in its 64 000 sq. meters. In terms of infrastructure and resources, the AAB College has modern infrastructure and offers the comfortable conditions for students,





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including the premises for sport and theatre, and according to SER, “*it is the largest non-public higher education institution*”. The video covers all campuses with the sections of Students services, e-administration, Deans’ offices, gym-sport facilities, restaurant, inner park’s area, snack corners, career and employment offices, computer labs and others, library and start up and innovation rooms. Video does not provide any specific information whether the infrastructure and facilities are adapted to the students with special needs. However, the SER makes reference that the building has escalators, elevators, emergency exits and all relevant infrastructure, but it does not explore much on this topic as well.

The AAB College generates revenue, and thus, it ensures the financial sustainability of the study programme, which is yearly checked by the audit of independent audit companies. The AAB College provides the links to its library resources: <https://library.aab-edu.net/opac-search.pl?q=a>

The additional information has been provided that the Library for the Faculty of Economics:

- Central Library: 380 seats
- Branch Library (AAB2): 60 seats
- New York Corner Library: 200 seats
- Gjakova Library: 100 seats
- Group Study Rooms (n3): 3x6 seats
- Multifunctional Room (n1): 1x20 seats
- Media Room (n3): 3x10 seats

The Library has the following own book stock from Albanian and foreign specialty’s literature:

- Prishtina campus /550 Title (7 copies per title)
- Gjakova campus/550 Title (2 copies per title)

However, it is not clear whether there are any specific books related to Accounting and Auditing, like Accounting – 1, and Accounting – 2, is it possible to borrow them if there is online learning. There is nothing mentioned about the availability of any related literature for the IFRS - International Financial Reporting Standards, with the instructions for how to do accounting, bookkeeping. During online sessions, it has been mentioned, that some standards are not translated correctly in Albanian language.



### Infrastructure and resources

<i>Standard</i>	<b>Compliance</b>	
	<b>Yes</b>	<b>No</b>
Standard 7.1. The adequate long-term implementation of the study program is ensured in quantitative terms as regards premises, human resources and equipment. At the same time, it is guaranteed that qualitative aspects are also taken into account.	X	
Standard 7.2. There is a financial plan at the level of the study program that would demonstrate the sustainability of the study program for the next minimum 3 years.	X	
Standard 7.3. The higher education institution must demonstrate with adequate documents (property deeds, lease contracts, inventories, invoices etc.) that, for the study program submitted for evaluation it possesses the following, for the next at least three years: a) owned or rented spaces adequate for the educational process; b) owned or rented laboratories, with the adequate equipment for all the compulsory disciplines within the curriculum, wherever the analytical syllabus includes such activities; c) adequate software for the disciplines of study included in the curriculum, with utilisation licence; d) library equipped with reading rooms, group work rooms and its own book stock according to the disciplines included in the curricula.	X	
Standard 7.4. The number of seats in the lecture rooms, seminar rooms and laboratories must be related to the study groups' size (series, groups, subgroups); the applicative activities for the speciality disciplines included in the curricula are carried out in laboratories equipped with IT equipment.	X	
Standard 7.5. The education institution's libraries must ensure, for each of the study programs: a) a number of seats in the reading rooms corresponding to at least 10% of the total number of students in the study program; b) a number of seats in the group work rooms corresponding to at least 10% of the total number of students in the study program; c) their own book stock from Albanian and foreign speciality literature, enough to cover the disciplines within the curricula, out of which at least 50% should represent book titles or speciality courses of recognised publishers, from the last 10 years; d) a book stock within its own library with a sufficient number of books so as to cover the needs of all students in the cycle and year of study the respective discipline is provided for; e) a sufficient number of subscriptions to Albanian and foreign publications	X (0.9)	



and periodicals, according to the stated mission.	?	
Standard 7.6 The infrastructure and facilities dedicated to the implementation of the program is adapted to students with special needs	X (0.5)	

There are 5.4 allocated points out of 6 points which is 90% corresponds to general area of substantially compliant.

**Compliance level: Substantially compliant**

#### ET recommendations:

1. Please, include the list of different categories of students (who are considered as the students with special needs) and the related facilities for those categories of students with special needs.
2. Availability of literature related to specifics of Auditing, Accounting (Accounting-1; Accounting -2, availability of IRFS in Albanian – and their specific titles, and online access to these books)

### 3. OVERALL EVALUATION AND RECOMMENDATION OF THE ET

The ET would like to thank the management team of AAB University's Faculty of Economics for its proactive engagement during the online session for the launch of the new Master level's programme "**Accounting and Auditing**". There was a very strong sense of teamwork, friendly exchange of various opinions and a very good organisation of the online site visit. It is evident that a good level of attention has been paid to the new study programme both by the Faculty's management as well as the stakeholders of the labour market. Having considered the SER, and additionally submitted comments and information, information available on the website, the following compliance was given to each standard:

Standard	Compliance Level
1. Mission, objectives and administration	Substantially compliant
2. Quality management	Substantially compliant
3. Academic Staff	Substantially compliant
4. Educational Process Content	Substantially compliant
5. Students	Substantially compliant
6. Research	Substantially compliant



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7. Infrastructure and resources	Substantially compliant
<b>Overall Compliance</b>	<b>Substantially compliant</b>

The overall compliance corresponds to the level of **Substantially Compliant**.

At the same time, the following recommendations are to be considered in relation to this study programme's re-accreditation:

**ET recommendations:**

1. Embrace the research-related pillar more obviously at the level of the Faculty of Economics;
2. Include the consideration of anti-plagiarism tool as the first required procedure with the introduction of the written instructions how to use it; and more anti-plagiarism measures with the motivation mechanisms for both students (especially, at the new Master level's programme), and professors; Procedures with motivation are recommended to ensure that work submitted by students is original.
3. Review the indicators in the related Programme documents/regulations (example is provided - in its Development Plan, page 32) and adjust them where needed
4. Motivate the academic staff to be involved in Quality management processes (e.g.: Professor who delivers the Research methods course could be invited to cooperate to improve the process of the survey and development of the related Questionnaire at the institutional or programme levels and help to improve the process)
5. Re-consider the content of the current survey process with the developed Questionnaires which are going to be used for the students of the new programme under the critical angle and check all steps of this survey process;
6. Think in advance about the main challenge which is related to the insufficient literature in Albanian language and its translation; consider the interdisciplinary aspects to be introduced to the programme;
7. Prepare the list of different categories of students for those with special needs and the related facilities which might be provided for those students.

In conclusion, the Expert Team considers that the new study programme "**Accounting and Auditing**" offered by the higher education provider **AAB College** is *Substantially compliant* with the standards included in the *KAA Accreditation manual* and, therefore, recommends to *accredit* the study programme for a duration of *3 years* with a number of 150 students to be enrolled in the program.



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Agencija Kosova za Akreditaciju  
Kosovo Accreditation Agency

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#### 4. APPENDICES (*available*), and requested for the submission

#### Expert Team

#### Chair

**Yelena Istileulova, PhD**

**23th of April, 2021**

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(Signature)

(Print Name)

(Date)